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PART-I**NOTIFICATION****Dated Kohima, the 20th September, 2024.**

NO. FIN/TA/ESTT/1-6/2023/A-25: In the interest of public service, the Governor of Nagaland is pleased to order officiating promotion on the following Nagaland Finance & Accounts Service (NF & AS) officers under the Department of Treasuries & Accounts to the post as per the details below:

- I. Promoted from Asst. Director/A.O./T.O. (Junior Grade) to Dy. Director/Sr.Ao./Sr.T.O. (Senior Grade) under Pay Matrix Level-15 (67300-189300) plus all other allowances as are admissible under rules in force from time to time.**

SI. No.	Name of the officer	Vacancy against
1.	Shri. Imtidongzuk, A.O.	Shri. Sevtso Laseto, Sr.A.O. ret'd.
2.	Shri. Daniel Imti, A.O.	Smt. Khriereinu Sourhie, Sr.A.O. ret'd.
3.	Shri. Elangthung Mozhui, A.O.	Shri. K. Imsunungsang Imchen, Sr.T.O. ret'd.
4.	Shri. Inashe Sema, A.O.	Shri. T. Simon Ao, Sr.A.O. ret'd.
5.	Shri. Ozungmenba, A.O.	Shri. Imti Chang, Sr.T.O. promoted.
6.	Shri. Khrielie Chase, A.O.	Shri. S. Pusuhu Theluo, Sr.T.O. ret'd.
7.	Shri. Toshimenba, A.O.	Smt. R. Mhonzumi, Sr.A.O. ret'd.

- II. Promoted from Sr. Divisional Accountant to Divisional Accounts Officer under Pay Matrix Level-12 (43700-138500) plus other allowances as are admissible under rules in force from time to time.**

SI. No.	Name of the officer	Vacancy against
1.	Shri. S. Komayangbou Chang, Sr.D.A.	Shri. Kiheto Awomi, promoted.
2.	Shri. Akahoto Y. Jimo, Sr.D.A.	Shri. Hukato V. Yeptho, promoted.
3.	Shri. Hetoka, Sr.D.A.	Shri. Vithuzol Kikhi, promoted.

- III. Promoted from Treasury Accountant to Sub-Treasury Officer/Jr. Accounts Officer under Pay Matrix Level-12 (43700-138500) plus other allowances as are admissible under rules in force from time to time.**

SI. No.	Name of the officer	Vacancy against
1.	Shri. Imchanochet, Try. Acctt.	Shri. W. Elithung, S.T.O. ret'd.
2.	Smt. Lipokla Aier, Try. Acctt.	Shri. Vilotso, S.T.O., ret'd.
3.	Smt. Talinungla, Try. Acctt..	Shri. Chinglong Phom, S.T.O., ret'd.
4.	Smt. Imsusenla, Try. Acctt.	Shri. T.Thungjamo Lotha, S.T.O., ret'd.
5.	Smt. Catherine Jamir, Try. Acctt.	Shri N. Yidemo Odyuo, S.T.O., ret'd.
6.	Smt. Neikedoi, Try. Acctt.	Smt. L. Atula Jamir, S.T.O., ret'd.
7.	Shri. Z. Vighoto Sema, Try. Acctt.	Shri. Mesezu Kapfo, S.T.O., ret'd.
8.	Shri. Christopher Chadi, Try. Acctt.	Smt. L. Libeni Odyuo, S.T.O. ret'd.
9.	Smt. Aholi K. Achumi, Try.Acctt.	Smt. Talikala, S.T.O. ret'd.
10.	Smt. Wezoteo Kapfo, Try. Acctt.	Smt. Rongsenlemla Jamir, S.T.O. ret'd.

2. The officiating promotion shall be effective from the date of taking over charge in the post by the officers concerned, and subject to regularization by the DPC in due course of time.

3. This is issued with the clearance of P&AR Department (O&M Branch) vide U.O. No.665 dated 02.09.2024.

All the officers shall take charge in their respective place of postings until further order.

Sd/-

JOHN YANTHAN

Under Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 11th September, 2024.**

NO.LM/CP-8/2/2013(Pt-1)/651: In exercise of the power conferred under Proviso Rule 6(6) of the Consumer Protection(Qualification for appointment, method of recruitment, procedure of appointment, terms of office, resignation and removal of the President & Members of the State Commission and District Commission) Rules 2020, the Governor of Nagaland is pleased to appoint the following as Member State Commission and District Commission Members for a term of 4(four) years or upto 65(sixty five) years of age, whichever is earlier with immediate effect:-

Sl.No	Name	Designation	Commission
1.	Shri. Vitsorel Lcho	Male Member	State Commission

Sl.No	Name	Designation	District Commission
1.	Smti. Nenli Kez Rengma	Lady Member	Tseminyu
2.	Shri. Romeo Woch	Male Member	Tseminyu
3.	Smti. Avitoli	Lady Member	Niuland
4.	Shri. Along Jamir	Male Member	Niuland
5.	Smti. Sentinaro Jamir	Lady Member	Chumoukedima
6.	Shri. Chenio Kikon	Male Member	Chumoukedima
7.	Smti. Chongkoi	Lady Member	Noklak
8.	Shri.Shin Shiu	Male Member	Noklak
9.	Smti. Andy Mongsen	Lady Member	Shamator
10.	Shri. Nungsangshiba	Male Member	Shamator

Sd/-**VEKHOYI CHAKHESANG, NCS**

Deputy Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 27th September, 2024.**

NO.AHV/EST-1/43/2019 (Pt)/358: In the interest of the public service, the Governor of Nagaland is pleased to order *Officiating Promotion* to Dr. Pusazonu Chusi, Deputy Director to the Post of Joint Director in Level 16 (79,900 to 1,93,700) of the Pay Matrix vice Dr. H. Hevito Shohe, Jt. Director retiring on 30.09.2024.

1. The Officiating Promotion is subject to regularization by the Departmental Promotion Committee (DPC) within **03 (Three) Months**.
2. The Officiating Promotion shall be effective only from the date of taking over charge, i.e., on or after 01-10-2024 of the respective post by the Officer concerned.
3. This has the Clearance of the P&AR Department, vide **U.O.No.740, Dated 25/09/2024**.

Sd/-**KIKATO K. CHISHI**

Under Secretary to the Government of Nagaland.

PART-IIA**NOTIFICATION****Dated Kohima, the 25th September, 2024.**

NO.PAR-2/35/14 (NSS)-B: Consequent upon the approval of the Cabinet for cadre review of the Nagaland Secretariat Service, the Governor of Nagaland is pleased to upgrade 43 (forty three) posts of Secretariat Assistant to various grades as indicated below with immediate effect:

SI. No.	Name of post	Existing strength	Remarks	Final Strength
1	2	3	4	5
1.	Secretariat Assistant	351	43 posts of Sectt. Asst. upgraded to JSO (351 – 43 = 308)	308
2.	Junior Section Officer	115	Out of the 158 (115+43) posts of JSO, 43 posts upgraded to SO (158 – 43 = 115)	115
3.	Section Officer	80	Out of the 123 (80+43) posts of SO, 31 posts upgraded to Under Secy. (123 – 31 = 92)	92
4.	Under Secretary	44	Out of the 75 (44+31) posts of Under Secy., 19 posts upgraded to Deputy Secy. (75 – 19 = 56)	56
5.	Deputy Secretary	22	Out of the 41 (22+19) posts of Deputy Secy., 07 posts upgraded to Joint Secy. (41 – 7 = 34)	34
6.	Joint Secretary	15	Out of the 22 (15+7) posts of Joint Secy., 03 posts upgraded to Addl. Secy. (22 – 3 = 19)	19
7.	Addl. Secretary	07	Out of the 10 (7+3) posts of Addl. Secy., 01 post upgraded to Secy. (10 – 1 = 9)	09
8.	Secretary	03	One Post upgraded from Addl. Secy. (03 + 01 = 04)	04
	Total	637		637

- The expenditure is debitable to the Head of Account “2052” – Secretariat. General Services, 090-Sectt. Salaries “during the Financial Year, 2024-2025.
- Consequent upon upgradation of 43 (forty three) posts of Secretariat Assistant out of a total strength of 351, the effective strength of Secretariat Assistant stands reduced to 308.
- This issues with the clearance of the P & AR Department vide OM Cell U.O. No.173 dated 18/5/2022, concurrence of the Finance Department vide FRC/ESTT/No.26/119 dated 09/6/22 and approval of the Cabinet vide Office Memorandum NO.CAB-1/4/2023 dated 12.9.2024.

Sd/-

K.MHATHUNG TSANGLAO, NCS
Joint Secretary to the Govt. of Nagaland

NOTIFICATION

Dated Kohima, the 27th August, 2024.

NO.POL/ESTT-6/12/2023/995 :: Whereas, **Shri. Takhu Konyak**, CN of DEF Mon, has executed an AFFIDAVIT bearing registration No.115/2024, dated 27-06-2024 before the Notary Public.

2. And whereas, he has declared that his name had been inadvertently entered as **Takhu** in his Service Records and other official documents.

3. And whereas, the names **Shri. Takhu Konyak** and **Takhu** refer to one and the same person.

4. Henceforth, the name **TAKHU KONYAK** shall be used for all official purposes.

This Notification is issued with the clearance of P&AR Department vide their U.O. No. 617, dated 27/08/2024.

Sd/-

CHUBASANGLA LONGKUMER

Deputy Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima, the 29th August, 2024.

POL/ESTT/MISC/4/2023/1057(1) :: Whereas, **Shri. Tiasunep Imchen**, employed as Constable, 2nd NAP Bn., Alichen. Mokochung, has executed an AFFIDAVIT bearing registration No.119/2024. dated 15-07-2024 before the Notary Public.

2. And whereas, he has declared that his name had inadvertently been entered as **Tiasunep Ao** in his Service Records and other official documents.

3. And whereas, the names **Shri. Tiasunep Imchen** and **Tiasunep Ao** refer to one and the same person.

5. Henceforth, the name **TIASUNEP IMCHEN** shall be used for all official purposes.

This Notification is issued with the clearance of P&AR Department vide their U.O. No. 618, dated 23-08-2024.

Sd/-

CHUBASANGLA LONGKUMER

Deputy Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima, the 19th September, 2024.

NO.SW/16/ICPS-JUV/1/2024/830 :: In pursuance to Section 39 of "The Protection of Children from Sexual Offences Act, 2012", the Governor of Nagaland is pleased to notify "**The Model Guidelines with respect to Support Persons under Section 39 of the POCSO Act, 2012**" in the State of Nagaland with immediate effect.

Sd/-

THEODORE YANTHAN

Deputy Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima the 27th August, 2024.**

NO. PWR/Commu/15/2012/364 :: In exercise of powers conferred by Sections 3, 4, 10 and 11 of the Nagaland Communitization of Public Institutions and Services Act, 2002 (Act No. 2 of 2002), read with Section 12 of the Nagaland Village Council (Third Amendment) Act, 2002 (Act No. 7 of 2002), NERC (Electricity Supply Code) Regulations, 2012 and in pursuance to the approval of the State Cabinet conveyed vide NO. CAB-1/14/23 Dated 23/08/24, the State Government hereby makes the following rules to amend the Nagaland Communitization of Electricity Management in Villages by Village Councils Rules, 2002, namely:-

The Nagaland Communitization of Electricity Management in Villages by Village Councils (First Amendment) Rules, 2024.

1. Short title and commencement

- (1) These Rules may be called the Nagaland Communitization of Electricity Management in Villages by Village Councils (First Amendment) Rules, 2024.
- (2) It shall come into force from the date of issue of this notification..

2. Amendment of rule 7

For rule 7 of the Nagaland Communitization of Electricity Management in Villages by Village Councils Rules, 2002 (hereinafter called the principal rules), the following rules shall be substituted, namely:-

7. Metering and Billing

- (i) **SPM to be replaced by Smart Metering of Distribution Transformers for Online Energy Accounting and Audit of Villages:**
In view of the mandatory condition for installation of 100% smart metering of Feeders, Distribution Transformers and Consumers, the Single Point Metering concept for billing the VEMB shall cease to exist. Smart Metering of the transformer(s) shall replace the SPM for online Energy Accounting and Audit.

(ii) **100% smart Metering of all households/Consumers in Villages:** All electricity connections of the households/consumers in the Villages shall be converted to 100% smart metering and operated on post-paid mode. Billing of the consumers shall be carried out by the Department through the IT billing system and serve to the VEMBs for bill delivery to the households/consumers, collection of revenue and deposit to respective Sub -Divisional Office (s) of the Department.

(iii) All complaints relating to consumer metering and billing disputes shall be lodged with the SDO (Electrical), within the due date of payment of the electricity bill by the consumer (s). This shall be accompanied with the necessary meter testing fees. Testing of meter however shall be conducted on the date fixed by the SDO (Electrical) and the result shall be final. The testing shall be conducted whether or not the consumer (complainant) is present.

(iv) All billing disputes arising out of the smart metering of consumers/households shall be brought to the notice of concerned SDO (Electrical), in writing within the due date of payment of the bill, failing which, it shall be construed that the bill is correct and accepted.

NB: Where ever there is/are conflict(s) in the interpretation of the provisions of the clauses of the Nagaland Communitization of Electricity Management in Villages by Village Councils Rules, 2002 and Additional Condition of Supply of Electricity to Villages, 2002, the provisions stated herein the notification shall prevail over all others.

Sd/-

ASANGLA IMTI , IAS

Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima the 27th August, 2024.**

NO.PWR/Commu/15/2012/363 :: In exercise of power conferred by Section 55 of the Indian Electricity Act, 2003, read with Rule 5 of the Electricity (Right of Consumers) Rules, 2020, NERC (Electricity Supply Code) Regulations, 2012 and in pursuance to the approval of the State Cabinet conveyed vide NO. CAB-1/14/23 Dated 23/08/24, the State Government hereby makes the following rules to amend the Additional Conditions of Supply of Electricity to Villages, 2002, namely:-

The Additional Conditions of Supply of Electricity to Villages (First Amendment) Rules, 2024.

1. Short title and commencement

- (1) These Rules may be called the Additional Conditions of Supply of Electricity to Villages (First Amendment) Rules, 2024.
- (2) It shall come into force with effect from the date of issue of this notification.

2. Amendment of Chapter II, Rule 4

- (a) For Clause (ii) of Rule 4 under Chapter II of the Additional Conditions of Supply of Electricity to Villages, 2002 (hereinafter called the principal rules), the following clause shall be substituted, namely:-

“(ii) In view of the mandate for ensuring 100% smart metering of all Distribution Transformers for proper Energy Audit & Accounting, and 100% smart metering of consumers, the billing on Single Point Metering shall cease to exist. The SPM (Smart Meter) shall be utilised as a reference meter for online Energy Audit and Accounting.

- (b) In the proviso to Clause (iii) of Rule 4 under Chapter II of the principal rules, after the words "benefit of at least", and before the words "of the lowest rate of tariff", the figure and symbol "20%" shall be substituted by the figure and symbol "10%".

3. Amendment of Rule 7 of Chapter III

For Clause (i) of Rule 7 of Chapter III of the principal rules, the following clause shall be substituted, namely_

"(i) Domestic Consumers: All domestic consumers shall be billed by the Department through the readings taken from the individual household/ consumer smart (post-paid) meters installed by the Department".

4. Insertion of Rule 12 under Part IV

After Rule 11 of Part IV of the principal rules, the following rule shall be inserted, namely:-

"12. All existing communitized/semi-communitized villages and sectors contiguous to Municipal Councils and Town Councils existing under the conditions as stated in Clause 11 (i) and (ii), shall cease to exist".

Sd/-

ASANGLA IMTI , IAS

Secretary to the Govt. of Nagaland.

NOTIFICATION

Dated Kohima the 27th August, 2024.

NO. PWR/Commu/15/2012/365 :: In exercise of powers conferred by Chapters 11 and 12 of the Nagaland Communitization of Public Institutions and Services Act, 2002 and in pursuance to the approval of the State Cabinet conveyed vide NO. CAB-1/14/23 Dated 23/08/24, the State Government hereby repeals the Nagaland Communitization of Electricity (Management in Urban Areas by Urban Electricity Management Board) Rules, 2004.

2. It shall come into force from the date of issue of this notification.

Sd/-

ASANGLA IMTI , IAS

Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 26th September, 2024.**

NO.PAR/XC-03/2021 :: In continuation to this Department's Notification of even number dated 04/10/2021, the Governor of Nagaland is pleased to extend the deputation tenure of Shri E. Mhonbemo Patton, IA & AS (1992), Principal Secretary to the Govt. of Nagaland for a period of 1 (one) year w.e.f. 12.10.2024 to 11.10.2025 under the same terms and conditions.

This issues with the concurrence of the Comptroller & Auditor General of India, vide letter No. 1926-GE-I/P-91/PF (II) dated 06/09/2024.

Sd/-

LITHRILA SANGTAM, NCS
Under Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima the 18th September, 2024.**

NO.FIN/TA/1-142/2021 :: The Governor of Nagaland is pleased to notify that Shri. K.Sentisuba Longkumer, presently serving as Director under the establishment of Treasuries & Accounts, Nagaland has changed his name from "K.Sentisuba Lkr, Sentisuba Ao, K.Senti Longkumer and Sentisuba" to that as "Shri. K.Sentisuba Longkumer" vide affidavit number 29AA 505449 dated 04/02/2023. Henceforth, he shall be known as "Shri. K.Sentisuba Longkumer" for all official and legal purposes.

This issues with the clearance of the P&AR Department (O&M Branch) vide **U.O.No. 598 dated 31/07/2023.**

Sd/-**JOHN YANTHAN**

Under Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 19th September, 2024.**

NO. PAR-4/1/2009 (Pt) :: In the interest of public service, the Governor of Nagaland is pleased to allow Shri Shanavas C, IAS, Secretary, Industries & Commerce and PD, FOCUS & PD, ELEMENT to hold additional charge of Secretary, School Education & SCERT during the Study Tour period of Smti Kevileno Angami, Commissioner & Secretary, School Education & SCERT w.e.f. 14.09.2024 to 30.09.2024.

Sd/-

K. MHATHUNG TSANGLAO, NCS
Joint Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 23rd September, 2024.**

NO. EDS/DIET-12/97 (Vol-I) - I/241 :: In the interest of public service, the Governor of Nagaland is pleased to release Shri Tony Rengma, Vice-Principal, DIET Mon from his attachment as OSD at SCERT Directorate and allowed to re-join his place of posting at DIET Mon with immediate effect.

Sd/-

THEJANGUSANO SAVINO
Joint Secretary to the Government of Nagaland.

PART-V**NOTIFICATION**

Dated Kohima, the 25th October, 2024.

NO.LAW/BILL/23-28/2024 : : The Nagaland Road Safety Authority (Second Amendment) Act, 2024 Act No. 7 of 2024 duly assented by the Hon'ble Governor on 5th Oct. 2024 is hereby published for general information.

Sd/-

Y. KIKHETO SEMA, IAS

Commissioner & Secretary to the Govt. of Nagaland.

The Nagaland Road Safety Authority (Second Amendment) Act, 2024

An Act further to amend the Nagaland Road Safety Authority Act, 2013 in the manner hereinafter appearing:

BE it enacted by the Nagaland State Legislative Assembly in the Seventy-fifth Year of the Republic of India as follows:-

1. Short title, extent and commencement

- (1) This Act may be called the Nagaland Road Safety Authority (Second Amendment) Act, 2024.
- (2) It shall extend to the whole State of Nagaland.
- (3) It shall come into force on such date as the State Government, by a notification in the Official Gazette, appoint.

2. Amendment of section 2

In section 2 of the Nagaland Road Safety Authority Act, 2013 (hereinafter called the principal Act), after clause (i) of sub-section (1), the following clause shall be inserted: namely,-

“(ia) “one-time tax” means the tax paid for the Non- Transport Vehicle (Vehicle not use for hire or reward) for a period of 15 years on the basis of the cost of the vehicle under the Nagaland Motor Vehicles Taxation Act, 1967 (as amended from time to time).”

3. Amendment of section 3

In section 3 of the principal Act,-

- (i) in clause (n) of sub-section (3), for the word “Director”, the words “Principal Director” shall be substituted.
- (ii) after clause ¹(t) of sub-section (3), the following clause shall be inserted: namely,-
“(u) The Engineer-in-Chief, Public Works Department.”

¹Clause (t) was inserted by the Nagaland Road Safety Authority (first amendment) Act, 2018.

4. Amendment of section 5

In section 5 of the principal Act,

- (i) for clause (g) of sub-section (1), the following clause shall be substituted: namely,-

“(g) Transport Commissioner - Member Secretary”.

- (ii) In sub-section (1), after clause ¹(i), the following clause shall be inserted namely;-

“(j) General Manager, Nagaland Highways Infrastructure Development Corporation Limited (NHIDCL), Branch Office, Dimapur”.

5. Amendment of section 10

In section 10 of the principal Act, for sub-section (1), the following sub-section shall be substituted namely; -

“(1) (a) There shall be levied and collected one time cess for the purposes of this Act on every Non- Transport Motor vehicle used or kept for use in the state at the rate of 5% of the “One-time tax” amount.

(b) There shall be levied and collected cess annually on the annual road tax plus the goods or passenger tax amount for the purposes of this Act on every Transport Motor vehicle used or kept for use in the State in accordance to the details displayed in the Table below:-

Table: Schedule of Road Safety Cess for Transport Vehicles.

SL. NO.	CATEGORY	RATE OF CESS
01.	Transport Goods	10% on the annual road tax plus the goods tax
02.	Transport Passenger above 12 Seating capacity	5% on the annual road tax plus the passenger tax
03.	Transport Passenger up to 12 Seating capacity	4% on the annual road tax plus the passengers tax
04.	Any other not included in Sl. No. 1 & 2 above including	5% on Tax levied annually

Provided that no such cess shall be levied on a motor vehicle kept by dealer or manufacturer of such vehicle for the purpose of trade;

Provided further that if the Government are of the opinion that it is necessary in the interest of the general public so to do, they may, by notification in the Gazzette, make an exemption in regard to the cess payable under this Act in respect of any motor vehicle or class of motor vehicles.

¹Clause (i) was inserted by the Nagaland Road Safety Authority (first amendment) Act, 2018.

6. Amendment of section 12

In section 12 of the principal Act,

- (i) in sub-section (2), after the words “as may be prescribed” and before the punctuation mark “.” (Full stop), the words “in section 12 and section 13 or as may be prescribed by the Authority”, shall be inserted.
- (ii) in sub-section (3), after the words “shall be deposited in the” and before the words “operated by the Chairman”, for the words “State Bank of India as may be decided by the Authority and the account shall be”, the words “Road Safety Fund Account under any Nationalized or State Co-operative Bank and the Account shall be jointly” shall be substituted.

7. Amendment of section 19

In Section 19 of the principal Act,

- (i) for sub-section (2), the following sub-section shall be substituted: namely, -

“(2) Every District Road Safety Committee shall consist of the following members: namely,-

- (a) The Deputy Commissioner (Ex- Officio) : Chairman
- (b) Commissioner of Police/Superintendent of Police : Member
- (c) Chief Medical Officer of H & FW (Ex-Officio) : Member
- (d) Executive Engineer (Roads & Bridges) : Member
- (e) Executive Engineer(National Highways) : Member
- (f) Representative of Regional Office (MoRTH) : Member
- (g) Project Director (NHAI) : Member
- (h) Administrator, Municipal / Town Committees : Member
- (i) At least one Civil Society Organization (CSO) or any Non-Government Organization (NGO) working on improving road safety in the State : Member
- (j) Regional/District Transport Officer : Member Secretary
- (k) Highway Administrator of State Highways & Major District Roads (MDRs) : Member

- (ii) after sub-section (2), the following sub-section shall be inserted: namely,-

“(2A) Functions of the District Road Safety Committees: -

- (a) Periodic review of road accidents in the district.
- (b) Monitor the implementation of State Road Safety policy and the targets set under it.

- (c) Implement directions of the SCCoRS, Government of India and the State Government as may be issued from time to time on matters of road safety.
- (d) Implementation of decisions of the Nagaland Road Safety Authority in the district.
- (e) Regular track and update State Road Safety Council on details of Road Crashes that took place in the district, which shall include:
 - i. Details of the vehicle.
 - ii. Cause of crash.
 - iii. Details of spot investigation, evidence, if any.
 - iv. Details of Offenders (if any).
 - v. Details of Victim/s and victims latest condition.
 - vi. Types of injury caused.
 - vii. FIR registered if any.
- (f) Publish road accident data on monthly basis on public domain on:
 - i. The district website portal (to be widely publicized)
 - ii. The MoRTH Portal. (<http://morth-roadsafety.nic.in/edisha/index.aspx>)
- (g) Develop a district road safety plan.
- (h) Ensure forensic crash investigation under Section 135 A of the Motor Vehicles Act for all mass fatality crashes in the district.
- (i) Ensure optimal placements of ambulances to help improve response time and handover time to hospitals.
- (j) Ensure adequate availability of different ambulance types as per historic caseload in the district.
- (k) Prepare an Emergency Medical Plan for mass fatality accidents in the district.
- (l) Ensure linkage between hospitals and ambulances through setting up a prior notification system. Ensure linkages between hospitals to find out the availability of beds in case of emergency.
- (m) Act as the nodal body for placing, requirement/s and disbursal of road safety funds and interact with Nagaland Road Safety Authority as and when required.
- (n) Provide regular inputs to the Nagaland Road Safety Authority/Lead Agency of State and recommend road safety measures especially with regard to identification of major accident prone areas/ Black spots etc. and also in parts regarding the important of 4Es, viz. Engineering, Education, Enforcement & Emergency.
- (o) Promote Good Samaritans to assist the road accidents victims.
- (p) Provide suggestion(s) to State Government as and when requested to formulate or amend:-
 - i. Rules under Section 107, Section 138, Section 176, Section 210D, Section 215D of the Motor Vehicles (Amendment) Act, 2019.
 - ii. Schemes under Section 135 of the Motor Vehicles (Amendment) Act, 2019.

**THE NAGALAND ROAD SAFETY AUTHORITY
(SECOND AMENDMENT) BILL, 2024**

(As passed by the Nagaland Legislative Assembly on the 29th August, 2024)

This Bill was passed by the Nagaland Legislative Assembly on 29. 08. 2024.

Kohima,
The 29-08-2024

Sd/-
SHARINGAIN LONGKUMER
SPEAKER
Nagaland Legislative Assembly

I assent to this Bill

Kohima,
the 05-10-2024

Sd/-
LA GANESAN
GOVERNOR

ORDER**Dated Kohima, the 18th September, 2024.**

No.SW/ESTT/RTD/1/2021/797 :: In pursuance of Office Memorandum vide No.AR-3/Gen-17/2007 (Pt) dated 19th July 2012, it is hereby notified that the following official under the establishment of Directorate of Social Welfare is to be released from service on Superannuation during 2024:

Sl. No.	Name of the Govt. Employee	Designation	Place of posting	Date of Birth	Date of entry into Govt. Service	Date of Release on Superannuation
1	Shri. Ekonthung Kikon,	DPO	CDPO Jalukie/ Promoted to DPO	31.12.1964	07.07.1992	31.12.2024 Superannuation on attaining 60 years of age

2. On the strength of this order, the processing of pension in respect of the above officers may be initiated by the controlling Department well ahead of the retirement date, and in case, not later than, 2(two) months prior to the date of retirement.

3. The actual order releasing the officer from service on retirement will be issued by the controlling Department on the day of the actual retirement.

Sd/-**V. ANGELA SOPHIE**

Under Secretary to the Government of Nagaland.

NOTIFICATION**Dated Kohima, the 17th August, 2024.**

NO. POL/ESTT-6/6/2023/958 :: Whereas, **Shri. Kevikhanyu Pfusenuo**, UBC,DEF, Kohima, Nagaland, has executed an AFFIDAVIT bearing registration No. 498/24, dated 11/06/24 before the Notary Public.

2. Whereas, he has declared that his name had inadvertently been entered as **Kevikhanyu Angami** in his Service Book and other official documents.

3. And whereas, the names **Kevikhanyu Angami** and **Kevikhanyu Pfusenuo** refer to one and the same person.

4. Henceforth, the name **KEVIKHANYU PFUSENUO** shall be used for all official purposes.

This Notification is issued with the clearance of P&AR Department vide their U.O. No. 568, dated 13-08-2024.

Sd/-**CHUBASANGLA LONGKUMER**

Deputy Secretary to the Govt. of Nagaland

NOTIFICATION**Dated Kohima, the 25th September, 2024.**

NO.PAR-2/35/14 (NSS)-A : In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Nagaland is pleased to make the following Rules for regulating the recruitment and conditions of persons appointed to the Nagaland Secretariat Service Cadre.

1. SHORT TITLE AND COMMENCEMENT:

- a) These Rules may be called the Nagaland Secretariat Service (Fourth Amendment) Rules, 2024
- b) These rules shall come into force with effect from the date of this Notification.

2. AMENDMENT OF SCHEDULE-I UNDER RULE 4 & 5 OF THE PRINCIPAL RULE viz, NSS SERVICE RULES 2008:

- a) The existing entries in Schedule-I under Rule 4&5 of the Principal Rules are replaced by the following entries viz.

Sl. No.	Grade	Pay Band	No of posts		
			Permanent	Temporary	Total
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
I.	Secretary	Level 19 (132400-200200)	00	04	04
II.	Addl. Secretary	Level 18 (123600-198300)	02	07	09
III.	Joint Secretary	Level-17 (102000-195500)	03	16	19
IV.	Deputy Secretary	Level 16 (79900-193700)	07	27	34
V.	Under Secretary	Level 15 (67300-189300)	19	37	56
VI.	Section Officer	Level 14 (57400-181600)	54	38	92
VII.	Junior Section Officer	Level 12 (43700-138500)	36	79	115
VIII.	Secretariat Assistant	Level 10 (37800-119700)	197	111	308
IX.	Total				637

Sd/-

K.MHATHUNG TSANGLAO, NCS
Joint Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 20th September, 2024.**

NO. PAR/XC-10/2016 (A) :: The Governor of Nagaland is pleased to down-grade the ex-cadre post of OSD, Law & Justice, created vide Order NO. PAR/XC-10/2016 dated 21/10/2016, from the scale of pay of ₹72.090-76.450/- to Pay Level-17 of the Pay Matrix w.e.f. 11/09/2024 i.e., the date of Cabinet approval.

This is a Non-Plan expenditure and is debitable to the Head of Accounts "2052-Sectt, General Services" during the current financial year 2023-24.

This issues with the approval of the Cabinet vide No.CAB-1/14/2023 dated 12/09/2024.

Sd/-

K. MHATHUNG TSANGLAO, NCS
Joint Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 26th September, 2024.**

NO.PLG/1-9/2022 /489: In the interest of public service, the Governor of Nagaland is pleased to temporarily downgrade one (1) post of Joint Development Commissioner, under State Planning Machinery, Planning & Transformation Department in the Pay Level-17 (29500-55100) to that of Deputy Development Commissioner in the Pay Level-16 (15600-39100) with immediate effect.

This has the clearance of the P&AR Department (O&M Branch) vide U.O No.726 dated 23/09/2024 and concurrence of the Finance Department vide RFC/ESTT.No.27/10 dated 25/09/24.

Sd/-

IKIEBAM LUNGALANG

Deputy Secretary to the Government of Nagaland.

NOTIFICATION**Dated Kohima, the 26th September, 2024.**

NO. PAR/XC-01/2004 (A) :: The Governor of Nagaland is pleased to upgrade the ex-cadre post of Under Secretary, created vide Government of Nagaland letter NO. PAR-7/29/77, dated 01/06/83, to that of Deputy Secretary in Pay Level-16 of the Pay Matrix w.e.f 22/08/2024 i.e., date of Cabinet approval.

The up-gradation is personal to the incumbent, Shri Wacy Kent, and the post shall be reverted to the rank of EAC in PB-3 (15600-39100) with Grade Pay of ₹5400/- pm (Pay Level-13 in the Revised Pay Matrix) as and when the officer vacates the post.

This is a Non-Plan expenditure and is debitable to the Head of Accounts “2052-Sectt, General Services” during the current financial year 2024-25.

This issues with the approval of the Cabinet vide No.CAB-1/14/2023, dated 23/08/2024.

Sd/-

LITHRILA SANGTAM, NCS

Under Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 26th September, 2024.**

NO. PAR/XC-01/2004 (B) :: Consequent upon upgradation of the ex-cadre post of Under Secretary to that of Deputy Secretary vide this Department's Notification of even number dated 26.09.2024, the Governor of Nagaland is pleased to allow the incumbent Shri Wacy Kent to hold the upgraded post in Level-16 of the Pay Matrix with effect from the date of taking over charge.

Sd/-

LITHRILA SANGTAM, NCS

Under Secretary to the Govt. of Nagaland.

NOTIFICATION**Dated Kohima, the 26th September, 2024.**

NO.UDD/2-ESTT/10-OP/2022 :: Consequent upon the Promotion of **Shri Solesul Tholre**, Additional Director & HoD, Directorate of Municipal Affairs to the post of Director, Directorate of Urban Development, the Governor of Nagaland is pleased to allow **Smti. Temjenrenla Kechu**, Joint Director, to take over the current charge of Head of Department (HoD) of Directorate of Municipal Affairs with immediate effect subject to the following conditions:-

1. The incumbent on taking over the current charge of HoD, Directorate of Municipal Affairs does not in any way confer the right to claim seniority over her senior officer.
2. The seniority list issued by the Department vide Memorandum dated No.UDD/ESTT-74/2008 dated 25.07.2024 shall be strictly adhered to for all future promotions.
3. This is issued with the clearance of the P & AR Department vide U.O No.736 dated 24.09.2024
4. This has the approval of the Hon'ble Chief Minister, Nagaland on 13.09.2024

Sd/-**LONGRI JAMIR**

Under Secretary to the Government of Nagaland.

OFFICE MEMORANDUM**NO.AR/GEN-6/7/2024/A/601::****Dated Kohima, the 15th October, 2024.****Enhancement of upper age limit for entry into Government Service.**

In supersession of all Government Notifications/Office Memoranda regarding prescribed age limits, the Governor of Nagaland is pleased to hereby order the following Lower and Upper age limits to enter into Government Service as under.

1. Age limits by Grade:
 - a. Group D : Minimum 18 years and maximum 32 years
 - b. Group A, B and C : Minimum 21 years and maximum 32 years
2. Age Relaxations:
 - a. Scheduled Tribe (ST): 5 years relaxation (upper age limit of 37 years).
 - b. Government Employees: Relaxation equal to years of service served subject to a maximum of 5 years.

This shall come into effect from 9th October 2024.

This is issued with approval of the Cabinet vide NO.CAB-1/14/2023 dated 9/10/2024.

Sd/-**LIVITOLI SUKHALU, NCS**

Deputy Secretary to the Govt. of Nagaland.

NOTIFICATION.**Dated Kohima the 23rd September, 2024.**

NO. POL/ESTT-3/20/2016/1099 :: The Governor of Nagaland is pleased to approve establishment of new Police Out-post at Yanmhomo Area of Akuk Village under Wokha District in exercise of the powers conferred by clause (s) of section 2 of the criminal procedure code, 1975 (2 of 1974) and in supercession of all previous notification so far as it relates to the subjects. The State Government do hereby notify creation of Police Out-Post at Yanmhomo Area of Akuk Village and its local limits to the extent specified at **ANNEXURE- 'A'** and directs that the said Police Out-Post at Yanmhomo Area of Akuk Village shall come into force from the date of issue of this notification

2. The manpower requirement for the Out-post is 17 (Seventeen) which shall be solely accounted for by way of re-deployment from the existing resources.

3. This issues with the clearance of P&AR Department vide U.O No. 625 dated 30-11-2017, concurrence of the Finance Department vide RFC/ESTT. No 28/65 dated 30-01-2018, recommendation of MRC vide No.AR-3/GEN-331/16 (Vol-II)/319 dated 07-12-2023 and Cabinet approval conveyed Vide letter No.CAB-1/14/2023 dated 12-09-2024.

Sd/-**CHUBASANGLA LONGKUMER**

Deputy Secretary to the Govt. of Nagaland.

ANNEXURE – 'A'**NO. POL/ESTT-3/20/2016/1099****Dated: Kohima 23rd Sept., 2024****JURISDICTION TO BE COVERED BY POLICE OUT-POST AT YANMHOMO AREA OF AKUK VILLAGE UNDER WOKHA DISTRICT.**

1. Akuk Old
2. Mekokla
3. Chanka
4. Yankhum
5. TYanmhomo
6. Zukhezhe
7. Akuk New
8. Lakhuti
9. Aitipyong

Sd/-**CHUBASANGLA LONGKUMER**

Deputy Secretary to the Govt. of Nagaland.

PART-V**NOTIFICATION**

Dated Kohima, the 25th October, 2024.

NO.LAW/BILL/23-28/2024 : : The Nagaland Goods and Services Tax (Ninth Amendment) Act, 2024 Act No. 8 of 2024 duly assented by the Hon'ble Governor on 5th Oct. 2024 is hereby published for general information.

Sd/-

Y. KIKHETO SEMA, IAS

Commissioner & Secretary to the Govt. of Nagaland.

Nagaland Goods and Services Tax (Ninth Amendments) Act, 2024

An

Act

further to amend the Nagaland Goods and Services Tax, Act 2017 (Act No. 4 of 2017) to incorporate the amendments made to the CGST Act, 2017 to bring uniformity in the application of the CGST and SGST Acts.

Be it enacted by the Legislature of Nagaland in the Seventy-fifth year of the Republic of India as follows:-

**Short title and
commencement**

1. (a) This Act may be called the Nagaland Goods and Services Tax (Ninth Amendment) Act, 2024.
(b) It shall extend to the whole of Nagaland.
(c) It shall come into force on such date as the State Government may by notification appoint.

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment of
section 2.**

2. In the Nagaland Goods and Services Tax Act, 2017 (herein after referred to as the Nagaland Goods and Services Tax Act), in Section 2, for clause (61), the following clause shall be substituted, namely:-

“(61) “Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of inputs or services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in Section 20;”.

Substitution of Section 20.

Manner of
distribution of
credit by Input
Service
Distributor

3. For Section 20 of the Nagaland Goods and Services Tax Act, the following section shall be substituted, namely:-
- "20.** (1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, shall be required to be registered as Input Service Distributor under clause (viii) of Section 24 and shall distribute the input tax credit in respect of such invoices.
- (2) The Input Service Distributor shall distribute the credit of state tax or integrated tax charged on invoices received by him, including the credit of state or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of Section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.
- (3) The credit of state tax shall be distributed as state tax or integrated tax and integrated tax as integrated tax or state tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed."

Insertion of New Section 122A.

Penalty for
failure to
register certain
machines used
in manufacture
of goods as per
special
procedure.

4. After Section 122 of the Nagaland Goods and Services Tax Act, the following section shall be inserted, namely:-
- "122A.** (1). Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.
- (2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:
- Provided that such machine shall not be confiscated where—**
- (a) the penalty so imposed is paid; and
- (b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty."

**THE NAGALAND GOODS AND SERVICES TAX
(NINTH AMENDMENT) BILL, 2024.**

(As passed by the Nagaland Legislative Assembly on the 29th August, 2024)

This Bill was passed by the Nagaland Legislative Assembly on 29.08.2024.

Kohima,
The 29-08-2024

Sd/-
SHARINGAIN LONGKUMER
SPEAKER
Nagaland Legislative Assembly

I assent to this Bill

Kohima,
The 05-10-2024

Sd/-
LA. GANESAN
GOVERNOR

PART-IX**RENEWAL OF REGISTRATION CERTIFICATE****NO.SRC/HOME/RNW/1021/2020 :****Dated Kohima, the 19th August, 2024.**

Certificate of **Regd.NO.H/RS -448** Dated **03/03/2000** is hereby renewed on this day the **19-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Longkhim Town**, in the District of **Tuensang**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **“AWARENESS GENERATION SOCIETY”** and numbered as **Regd. NO. H/RS – Four hundred and forty eight** Dated **Three March of the Year two thousand w.e.f. 04-03-2024 (Four March of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **03-03-2026 (Three March of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

CERTIFICATE OF REGISTRATION**NO.HOME-SRC/8434/2024 :****Dated Kohima, the 20th August, 2024.**

Certificate of Registration No. **HOME/SRC-7875** dated **20-08-2024** in the office of the Registrar of Societies, Home Department Nagaland under Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 (Act NO. 1 of 2009).

In the matter of application of the **President** for the Society Registration at **PPC Colony, Longleng**, in the district of **Longleng**, I do hereby certify that pursuant to section 3 of the Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the centre has been registered in my office as a Society under the title **“LENJITEPJEN SOCIETY”** and numbered as **HOME/SRC-Seven thousand eight hundred and seventy five** dated Kohima the **20-08-2024 (Twenty August of the year two thousand and twenty four)**.

The registration of Societies/Union etc registered under Section 3 of the Societies Registration Act 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act 2008, shall remain valid for a period of 2 (two) years from the date of issue and shall be renewed within 3 (three) months from the date of validity period. Accordingly, the renewal has to be done on or before **20-08-2026 (Twenty August of the year two thousand and twenty six)**.

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/843/2019 :****Dated Kohima, the 20th August, 2024.**

Certificate of **Regd.NO.H/RS-4850** Dated **01-05-2007** is hereby renewed on this day the **20-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at **Dimapur**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"GALILLE WELFARE MINISTRY"** and numbered as **Regd. NO.H/RS- Four thousand eight hundred and fifty** Dated **One May of the Year two Thousand and seven w.e.f. 02-05-2024 (Two May of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **01-05-2026 (One May of the Year Two Thousand and twenty four)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/808/2019 :****Dated Kohima, the 20th August, 2024.**

Certificate of **Regd.NO.HOME/SRC -7009** Dated **31/08/2016** is hereby renewed on this day the **20-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at **Indisen**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"LIVING FOR ENVIRONMENT"** and numbered as **Regd. NO. HOME/SRC -Seven thousand and nine** Dated **Thirty one August of the Year two thousand and sixteen w.e.f. 01-09-2024 (One September of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **31/08/2016 (Thirty one August of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1435/2024 :****Dated Kohima, the 20th August, 2024.**

Certificate of **Regd.NO.HOME/SRC -7586** Dated **27-06-2022** is hereby renewed on this day the **20-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **NST Colony, Mon**, in the District of **Mon**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"KONYAK ASSAM RIFLES WELFARE ASSOCIATION"** and numbered as **Regd. NO.HOME/SRC- Seven thousand five hundred and eighty six** Dated **Twenty seven June of the year Two Thousand and twenty two w.e.f. 28-06-2024 (Twenty eight June of the Year two Thousand twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act, 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **27-06-2026 (Twenty seven June of the Year two Thousand twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/452/2017:****Dated Kohima, the 20th August, 2024.**

Certificate of **Regd.NO. RS-1745** Dated **27-04-1992** is hereby renewed on this day the **20-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Newsite Mon Town**, in the District of **Mon**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"NEW SITE WOMEN ASSOCIATION"** and numbered as **Regd. NO.RS-One thousand seven hundred and forty five** Dated **Twenty seven April of the Year one thousand nine hundred and ninety two w.e.f. 28-04-2024 (Twenty eight April of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act, 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **27-04-2026 (Twenty seven April of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

CERTIFICATE OF REGISTRATION**NO.HOME-SRC/8425/2024 :****Dated Kohima, the 20th August, 2024.**

Certificate of Registration No. **HOME/SRC-7871** dated **20-08-2024** in the office of the Registrar of Societies, Home Department Nagaland under Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 (Act NO. 1 of 2009).

In the matter of application of the **Proprietor** for the Society Registration at **6th Mile Tenyiphe-I**, in the district of **Chumoukedima**, I do hereby certify that pursuant to section 3 of the Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the centre has been registered in my office as a Society under the title **"V. MOVI INSTITUTE OF FASHION DESIGNING"** and numbered as **HOME/SRC-Seven thousand eight hundred and seventy one** dated Kohima the **20-08-2024 (Twenty August of the year two thousand and twenty four)**.

The registration of Societies/Union etc registered under Section 3 of the Societies Registration Act 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act 2008, shall remain valid for a period of 2 (two) years from the date of issue and shall be renewed within 3 (three) months from the date of validity period. Accordingly, the renewal has to be done on or before **20-08-2026 (Twenty August of the year two thousand and twenty six)**.

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

CERTIFICATE OF REGISTRATION**NO.HOME-SRC/8432/2024 :****Dated Kohima, the 20th August, 2024.**

Certificate of Registration No. **HOME/SRC-7873** dated **20-08-2024** in the office of the Registrar of Societies, Home Department Nagaland under Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 (Act NO. 1 of 2009).

In the matter of application of the **Director** for the Society Registration at **Wanching Village**, in the district of **Mon**, I do hereby certify that pursuant to section 3 of the Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the centre has been registered in my office as a Society under the title **"CHUINYUHA WELFARE SOCIETY"** and numbered as **HOME/SRC-Seven thousand eight hundred and seventy three** dated Kohima the **20-08-2024 (Twenty August of the year two thousand and twenty four)**.

The registration of Societies/Union etc registered under Section 3 of the Societies Registration Act 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act 2008, shall remain valid for a period of 2 (two) years from the date of issue and shall be renewed within 3 (three) months from the date of validity period. Accordingly, the renewal has to be done on or before **20-08-2026 (Twenty August of the year two thousand and twenty six)**.

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1235/2022 :****Dated Kohima, the 20th August, 2024.**

Certificate of Regd. NO. H/RS-4693 Dated 28-07-2006 is hereby renewed on this day the 20-08-2024 in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009).

In the matter of application of the **Chairman**, for the renewal of the Society at **Chekiye Village**, in the District of **Chumoukedima**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of "**BRIDGE LIFE SOCIETY**" and numbered as **Regd. NO. H/RS-Four thousand six hundred and ninety three** Dated **Twenty eight July of the year two thousand and six w.e.f. 29-07-2024 (Twenty nine July of the Year two Thousand and twenty four)**.

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **28-07-2026 ((Twenty eight July of the Year two Thousand and twenty six)**.

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

CERTIFICATE OF REGISTRATION**NO.HOME-SRC/8426/2024 :****Dated Kohima, the 20th August, 2024.**

Certificate of Registration No. **HOME/SRC-7872** dated **20-08-2024** in the office of the Registrar of Societies, Home Department Nagaland under Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 (Act NO. 1 of 2009).

In the matter of application of the **Chairman** for the Society Registration at **Chukitong Town**, in the district of **Wokha** , I do hereby certify that pursuant to section 3 of the Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the centre has been registered in my office as a Society under the title "**LONGZŪ WELFARE SOCIETY**" and numbered as **HOME/SRC-Seven thousand eight hundred and seventy two** dated Kohima the **20-08-2024 (Twenty August of the year two thousand and twenty four)**.

The registration of Societies/Union etc registered under Section 3 of the Societies Registration Act 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act 2008, shall remain valid for a period of 2 (two) years from the date of issue and shall be renewed within 3 (three) months from the date of validity period. Accordingly, the renewal has to be done on or before **20-08-2026 (Twenty August of the year two thousand and twenty six)**.

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1436/2024 :****Dated Kohima, the 20th August, 2024.**

Certificate of **Regd.NO.HOME/SRC -7598** Dated **13-07-2022** is hereby renewed on this day the **20-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Blend Complex, Near Axis Bank, Purana Bazar, Dimapur**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"BRAINE TTE EDUCATION FOUNDATION"** and numbered as **Regd. NO.HOME/SRC- Seven thousand five hundred and ninety eight** Dated **Thirteen July of the year Two Thousand and twenty two w.e.f. 14-07-2024 (Fourteen July of the Year two Thousand twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **13-07-2026 (Thirteen July of the Year two Thousand twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/757/2018 :****Dated Kohima, the 20th August, 2024.**

Certificate of **Regd.NO.HOME/SRC -7029** Dated **03/11/2016** is hereby renewed on this day the **20-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Midland**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"NOBLE LIFE FOUNDATION"** and numbered as **Regd. NO. HOME/SRC -Seven thousand and twenty nine** Dated **Three November of the Year two thousand and sixteen w.e.f. 04-11-2024 (Four November of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **03-11-2026 (Three November of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1434/2024 :****Dated Kohima, the 20th August, 2024.**

Certificate of **Regd.NO.HOME/SRC -7621** Dated **07-09-2022** is hereby renewed on this day the **20-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Midland, Dimapur**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"NAGALAND PRIVATE DOCTORS ASSOCIATION (NPDA)"** and numbered as **Regd. NO.HOME/SRC-Seven thousand six hundred and twenty one** Dated **Seven September of the year Two Thousand and twenty two w.e.f. 08-09-2024 (Eight September of the Year two Thousand twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act, 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **07-09-2026 (Seven September of the Year two Thousand twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1090/2021 :****Dated Kohima, the 21st August, 2024.**

Certificate of **Regd.NO.H/RS -342** Dated **06/09/1999** is hereby renewed on this day the **21-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at **Dimapur**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"RURAL AGRICULTURAL FARMING RESEARCH ASSOCIATION"** and numbered as **Regd. NO. H/RS – Three hundred and forty two** Dated **Six September of the Year one thousand nine hundred and ninety nine w.e.f. 07-09-2023 (Seven September of the Year two Thousand and twenty three)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act, 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **06-09-2025 (Six September of the Year Two Thousand and twenty five)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1071/2021 :****Dated Kohima, the 21st August, 2024.**

Certificate of **Regd.NO.HOME/SRC -7236** Dated **21/08/2018** is hereby renewed on this day the **21-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at **Dimapur**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"TRAILBLAZER SOCIETY"** and numbered as **Regd. NO. HOME/SRC – Seven thousand two hundred and thirty six** Dated **Twenty one August of the Year two thousand and eighteen w.e.f. 22-08-2024 (Twenty two August of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **21-08-2026 (Twenty one August of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/661/2018 :****Dated Kohima, the 21st August, 2024.**

Certificate of **Regd.NO.H/RS-4408** Dated **12-08-2005** is hereby renewed on this day the **21-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **United North Block-B (Rainbow Colony)**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"BASELEIA MISSION ORGANISATION"** and numbered as **Regd. NO.H/RS-Four thousand four hundred and eight** Dated **Twelve August of the year two thousand and five w.e.f. 13-08-2024 (Thirteen August of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **12-08-2026 (Twelve August of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1439/2024:****Dated Kohima, the 22nd August, 2024.**

Certificate of **Regd.NO.HOME/SRC -6455** Dated **06-11-2012** is hereby renewed on this day the **22-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **P.W.D. Wokha Town**, in the District of **Wokha**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **“RENCHEN WOMEN WELFARE SOCIETY”** and numbered as **Regd. NO.HOME/SRC- Six thousand four hundred and fifty five** Dated **Six November of the year Two Thousand and twelve w.e.f. 07-11-2023** (Seven November of the Year two Thousand twenty three)

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **06-11-2025** (**Six November of the Year two Thousand twenty five**)

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1173/2022:****Dated Kohima, the 23rd August, 2024.**

Certificate of **Regd. NO. RS-364** Dated **30-01-1982** is hereby renewed on this day the **23-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009).

In the matter of application of the **President**, for the renewal of the Society at **Science College**, in the District of **Kohima**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **“VISEDE WOMEN SOCIETY PHEZHU JOTSOMA”** and numbered as **Regd. NO. RS-Three hundred and sixty four** Dated **Thirty January of the year one thousand nine hundred and eighty two w.e.f. 31-01-2024** (Thirty one January of the Year two Thousand and twenty four).

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **30-01-2026** ((**Thirty January of the Year two Thousand and twenty six**).

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/750/2018 :****Dated Kohima, the 23rd August, 2024.**

Certificate of **Regd.NO.H/RS -706** Dated **13-06-2000** is hereby renewed on this day the **23-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at **Longleng** in the District of **Longleng**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"YINGLI COMMUNITY DEVELOPMENT SOCIETY"** and numbered as **Regd. NO. H/RS –Seven hundred and six** Dated **Thirteen June of the Year two thousand w.e.f. 14-06-2024 (Fourteen June of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **13-06-2026 (Thirteen June of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/749/2018 :****Dated Kohima, the 23rd August, 2024.**

Certificate of **Regd.NO.H/RS -3120** Dated **22-04-2003** is hereby renewed on this day the **23-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Longleng** in the District of **Longleng**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"PHOMLA HOICHEM SOCIETY"** and numbered as **Regd. NO. H/RS –Three thousand one hundred and twenty** Dated **Twenty two April of the Year two thousand three w.e.f. 23-04-2024 (Twenty three April of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **22-04-2026 (Twenty two April of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/790/2018 :****Dated Kohima, the 23rd August, 2024.**

Certificate of **Regd.NO.H/RS-2666** Dated **03-09-2002** is hereby renewed on this day the **23-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at, **Yongyah Village**, in the District of **Longleng**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"ATOK MULTIPURPOSE WELFARE SOCIETY"** and numbered as **Regd. NO.H/RS- Two Thousand Six hundred and sixty six** Dated **Three September of the Year two thousand and two w.e.f. 04-09-2024 (Four September of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **03-09-2026 (Three September of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1441/2024 :****Dated Kohima, the 23rd August, 2024.**

Certificate of **Regd.NO.HOME/SRC -7472** Dated **11-02-2021** is hereby renewed on this day the **23-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at **Namgalong Colony**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"MAHASHA DHARAMPAL CHARITABLE SOCIETY"** and numbered as **Regd. NO.HOME/SRC- Seven thousand four hundred and seventy two** Dated **Eleven February of the year Two Thousand and twenty one w.e.f. 12-02-2024 (Twelve February of the Year two Thousand twenty four) o**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **11-02-2026 (Eleven February of the Year two Thousand twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1443/2024 :****Dated Kohima, the 23rd August, 2024.**

Certificate of **Regd.NO.HOME/SRC -7578** Dated **23-05-2022** is hereby renewed on this day the **23-08-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at **Longleng**, in the District of **Longleng**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"PHOM DAY COMMISSION"** and numbered as **Regd. NO.HOME/SRC- Seven thousand five hundred and seventy eight** Dated **Twenty three May of the year Two Thousand and twenty two w.e.f. 24-05-2024 (Twenty four May of the Year two Thousand twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **23-05-2026 (Twenty three May of the Year two Thousand twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/605/2018 :****Dated Kohima, the 2nd September, 2024.**

Certificate of **Regd.NO.H/RS-4982** Dated **06-06-2008** is hereby renewed on this day the **02-09-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Director**, for the renewal of the Society at **Burma camp**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"SOCIO-LEGAL AID FOUNDATION "** and numbered as **Regd. NO.H/RS-Four thousand nine hundred and eighty two** Dated **Six June of the Year two thousand and eight w.e.f. 07-06-2024 (Seven June of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **06-06-2026 (Six June of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/552/2018:****Dated Kohima, the 2nd September, 2024.**

Certificate of **Regd. NO.H/RS-1766** Dated **27-08-2001** is hereby renewed on this day the **02-09-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act. 2008 (Act- No.1 of 2009)

In the matter of application of the **Chairman**, for the renewal of the Society at **H/No. 447 Nihoto (Near lane-5 Naga United)**, in the District of **Niuland**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act. 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act. 2008 the Centre has been renewed in my Office as a Society under the title of **“WONDANG-KI CHARITABLE FOUNDATION”** and numbered as **Regd. NO.H/RS- One thousand seven hundred and sixty six** Dated **Twenty seven August of the Year two Thousand and one w.e.f. 28-08-2024 (Twenty eight August of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **27-08-2026 (Twenty seven August of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/478/2017(PT-1):****Dated Kohima, the 3rd September, 2024.**

Certificate of **Regd.NO.H/RS-1661** Dated **02-07-2001** is hereby renewed on this day the **03-09-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Mohonkhola**, in the District of **Kohima**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **“ENTREPRENEURS ASSOCIATES”** and numbered as **Regd. NO.H/RS-One thousand six hundred and sixty one** Dated **Two July of the Year two thousand and one w.e.f. 03-07-2024 (Three July of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **02-07-2026 (Two July of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/329/2016 :****Dated Kohima, the 3rd September, 2024.**

Certificate of **Regd.NO.H/RS -322** Dated **20-07-1999** is hereby renewed on this day the **03-09-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **Secretary**, for the renewal of the Society at **Shamator Town** in the District of **Shamator**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **“REGIONAL RURAL DEVELOPMENT AGENCY”** and numbered as **Regd. NO. H/RS –Three hundred and twenty two** Dated **Twenty July of the Year one thousand nine hundred and ninety nine w.e.f. 21-07-2024 (Twenty one July of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **20-07-2026 (Twenty July of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/777/2018 :****Dated Kohima, the 3rd September, 2024.**

Certificate of **Regd.NO.H/RS -6993** Dated **28/06/2016** is hereby renewed on this day the **02-09-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **PWD Colony**, in the District of **Kohima**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **“ARK (ACCESS TO RIGHT AND KNOWLEDGE)”** and numbered as **Regd. NO. H/RS –Six thousand nine hundred and ninety three** Dated **twenty eight June of the Year two thousand and sixteen w.e.f. 29-06-2024 (Twenty nine June of the Year two thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **28-06-2026 (Twenty eight June of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1166/2022 :****Dated Kohima, the 3rd September, 2024.**

Certificate of **Regd. NO. H/RS-5770** Dated **29-10-2009** is hereby renewed on this day the **02-09-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009).

In the matter of application of the **Director**, for the renewal of the Society at **Lake View Colony**, in the District of **Dimapur**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"POTTER'S REEDS MINISTRIES"** and numbered as **Regd. NO. H/RS-Five thousand seven hundred seventy** Dated **twenty nine October of the year two thousand and nine w.e.f. 30-10-2023 (Thirty October of the Year two Thousand and twenty three)**.

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **29-10-2025 ((Twenty nine October of the Year two Thousand and twenty five)**).

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/100/2014 :****Dated Kohima, the 3rd September, 2024.**

Certificate of **Regd.NO.RS -26** Dated **07-08-1973** is hereby renewed on this day the **03-09-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Kohima** in the District of **Kohima**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **"ASSAM RIFLE EX-SERVICEMEN'S ASSOCIATION"** and numbered as **Regd. NO. RS -Twenty six** Dated **Seven August of the Year one thousand nine hundred and seventy three w.e.f. 08-08-2024 (Eight August of the Year two Thousand and twenty four)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act, 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **07-08-2026 (Seven August of the Year Two Thousand and twenty six)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

RENEWAL OF REGISTRATION CERTIFICATE**NO.SRC/HOME/RNW/1109/2021:****Dated Kohima, the 3rd September, 2024.**

Certificate of **Regd.NO.HOME/SRC -6819** Dated **28/10/2014** is hereby renewed on this day the **03-09-2024** in the Office of the Registrar of Societies, Home Department Nagaland, under the Registration of Societies Act 1860 as amended vide Registration of Societies (Nagaland third Amendment) Act, 2008 (Act- No.1 of 2009)

In the matter of application of the **President**, for the renewal of the Society at **Dzuvuru colony**, in the District of **Kohima**, I do hereby certify that pursuant to Section 3 of the Registration of Societies Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the Centre has been renewed in my Office as a Society under the title of **“MODERN COLLEGE KOHIMA ALUMNI ASSOCIATION”** and numbered as **Regd. NO. HOME/SRC – Six thousand eight hundred and nineteen** Dated **twenty eight October of the Year two thousand and fourteen w.e.f. 29-10-2023 (Twenty nine October of the Year two Thousand and twenty three)**

The Registration of the Society/Club/Union/Association etc, renewed under Section 3 of the Registration of Societies (Nagaland Third Amendment) Act. 2008 shall remain valid for a period of 2 (Two) years from the date of issue and renewal should be done on or before **28-10-2025 (Twenty eight October of the Year Two Thousand and twenty five)**

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.

CERTIFICATE OF REGISTRATION**NO.HOME-SRC/8435/2024 :****Dated Kohima, the 4th September, 2024.**

Certificate of Registration No. **HOME/SRC-7877** dated **04-09-2024** in the office of the Registrar of Societies, Home Department Nagaland under Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 (Act NO. 1 of 2009).

In the matter of application of the **Chairman** for the Society Registration at **Nyenching Ward, Longleng** in the district of **Longleng**, I do hereby certify that pursuant to section 3 of the Societies Registration Act, 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act, 2008 the centre has been registered in my office as a Society under the title **“AVODAH SOCIETY”** and numbered as **HOME/SRC-Seven thousand eight hundred and seventy seven** dated Kohima the **04-09-2024 (Four September of the year two thousand and twenty four)**.

The registration of Societies/Union etc registered under Section 3 of the Societies Registration Act 1860 as amended vide Societies Registration (Nagaland Third Amendment) Act 2008, shall remain valid for a period of 2 (two) years from the date of issue and shall be renewed within 3 (three) months from the date of validity period. Accordingly, the renewal has to be done on or before **04-09-2026 (Four September of the year two thousand and twenty six)**.

Sd/-**NUSIETA RHAKHO, NSS**

Addl. Secretary to the Government of Nagaland
& Ex-Officio Registrar of Societies, Nagaland.



Registration No. NE/RN -646

**THE NAGALAND GAZETTE
EXTRAORDINARY
PUBLISHED BY AUTHORITY**

No. 212 Kohima

Wednesday, July 10, 2024

Ashadha 19, 1946 (Saka)

NOTIFICATION

NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/286:

Dated Kohima, the 10th July, 2024.

In exercise of the powers conferred by section 164 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Nagaland Goods and Services Tax Rules, 2017, namely: —

1. **Short title and commencement.** —(1) These rules may be called the Nagaland Goods and Services Tax (Seventy One Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue of this notification.

2. In the Nagaland Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, in rule 8, in sub-rule (4A), after the first proviso, the following proviso shall be inserted, namely: -

—Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.1.

3. In the said rules, in rule 21, —

(i) in clause (f), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;

(ii) after clause (g), the following clause shall be inserted, namely: -

“(ga) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or”.

4. In the said rules, in rule 21A, in sub-rule (2A), in clause (a), —

(i) after the words, letters and figures “furnished in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;

(ii) after the words, letters and figures “in their FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A of the previous tax period, if any” shall be inserted.

5. In the said rules, in rule 28, with effect from the 26th day of October, 2023, –

(i) in sub-rule (2), –

- (a) after the words “who is a related person”, the words “located in India” shall be inserted;
- (b) after the words “amount of such guarantee offered”, the words “per annum” shall be inserted.

(ii) after sub-rule (2), the following proviso shall be inserted, namely,–

“Provided that where the recipient is eligible for full input tax credit, the value declared in the invoice shall be deemed to be the value of said supply of services.”

6. In the said rules, in rule 36, in sub-rule (4), in clause (a), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

7. In the said rules, in rule 37A, after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted.

8. In the said rules, with effect from a date to be notified, in rule 39, –

(i) for sub-rule (1), the following sub-rule shall be substituted, namely: —

“(1) An Input Service Distributor shall distribute input tax credit in the manner and subject to the following conditions, namely: —

- (a) the input tax credit available for distribution in a month shall be distributed in the same month and the details thereof shall be furnished in **FORM GSTR-6** in accordance with the provisions of Chapter VIII of these rules;
- (b) the amount of the credit distributed shall not exceed the amount of credit available for distribution;
- (c) the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient;
- (d) the credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be *pro rata* on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period;
- (e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be *pro rata* on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period;
- (f) the input tax credit that is required to be distributed in accordance with the provisions of clause (d) and (e) to one of the recipients “R1”, whether registered or not, from amongst the total of all the recipients to whom input tax credit is attributable, including the recipients who are engaged in making exempt supply, or are otherwise not registered for any reason, shall be the amount, “C1”, to be calculated by applying the following formula -

$$C_1 = (t_1 / T) \times C$$

where,

"C" is the amount of credit to be distributed,

" t_i " is the turnover, as referred to in clause (d) and (e), of person R_i during the relevant period, and

"T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable in accordance with the provisions of clause (d) and (e);

- (g) the Input Service Distributor shall, in accordance with the provisions of clause (d) and (e), separately distribute the amount of ineligible input tax credit (ineligible under the provisions of sub-section (5) of section 17 or otherwise) and the amount of eligible input tax credit;
- (h) the input tax credit on account of central tax, State tax, Union territory tax and integrated tax shall be distributed separately in accordance with the provisions of clause (d) and (e);
- (i) the input tax credit on account of integrated tax shall be distributed as input tax credit of integrated tax to every recipient;
- (j) the input tax credit on account of central tax and State tax or Union territory tax shall—
 - (i) in respect of a recipient located in the same State or Union territory in which the Input Service Distributor is located, be distributed as input tax credit of central tax and State tax or Union territory tax respectively;
 - (ii) in respect of a recipient located in a State or Union territory other than that of the Input Service Distributor, be distributed as integrated tax and the amount to be so distributed shall be equal to the aggregate of the amount of input tax credit of central tax and State tax or Union territory tax that qualifies for distribution to such recipient as referred to in clause (d) and (e);
- (k) the Input Service Distributor shall issue an Input Service Distributor invoice, as provided in sub-rule (1) of rule 54, clearly indicating in such invoice that it is issued only for distribution of input tax credit;
- (l) the Input Service Distributor shall issue an Input Service Distributor credit note, as provided in sub-rule (1) of rule 54, for reduction of credit in case the input tax credit already distributed gets reduced for any reason;
- (m) any additional amount of input tax credit on account of issuance of a debit note to an Input Service Distributor by the supplier shall be distributed in the manner and subject to the conditions specified in clauses (a) to (j) and the amount attributable to any recipient shall be calculated in the manner provided in clause (f) and such credit

shall be distributed in the month in which the debit note is included in the return in **FORM GSTR-6**;

(n) any input tax credit required to be reduced on account of issuance of a credit note to the Input Service Distributor by the supplier shall be apportioned to each recipient in the same ratio in which the input tax credit contained in the original invoice was distributed in terms of clause (f), and the amount so apportioned shall be-

(i) reduced from the amount to be distributed in the month in which the credit note is included in the return in **FORM GSTR-6**; or

(ii) added to the output tax liability of the recipient where the amount so apportioned is in the negative by virtue of the amount of credit under distribution being less than the amount to be adjusted.”;

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) For the distribution of credit in respect of input services, attributable to one or more distinct persons, subject to levy of tax under sub-section (3) or (4) of section 9, a registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note as per the provisions of sub-rule(1A) of rule 54 to transfer the credit of such common input services to the Input Service Distributor, and such credit shall be distributed by the said Input Service Distributor in the manner as provided in sub-rule (1).”;

(iii) in sub-rule (2), for the words and brackets “clause (j)”, the words and brackets “clause (n)” shall be substituted;

(iv) in sub-rule (3), for the words and brackets “clause (h)”, the words and brackets “clause (l)” shall be substituted;

(v) after sub-rule (3), the following explanation shall be inserted, namely: -

“Explanation. — For the purpose of this rule, -

(i) the term “relevant period” shall be—

(a) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or

(b) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed;

(ii) the expression “recipient of credit” means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;

(iii) the term “turnover”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entries 84 and

92A of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.”.

9. In the said rules, in rule 40, in sub-rule (1), in clause (e), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “and in FORM GSTR-1A, if any,” shall be inserted;

10. In the said rules, in rule 48, in sub-rule (3), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A, if any”, shall be inserted;

11. In the said rules, in rule 59, –

(i) after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the said person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.”;

(ii) in sub-rule (4), with effect from 1st day of August, 2024, for the words “two and a half lakh rupees” wherever they occur, the words “one lakh rupees”, shall be substituted;

(iii) after sub-rule (4), the following sub-rule shall be inserted, namely: –

“(4A) The additional details or the amendments of the details of outward supplies of goods or services or both furnished in FORM GSTR-1A may, as per the requirement of the registered person, include the –

(a) invoice wise details of -

- (i) inter-State and intra-State supplies made to the registered persons; and
- (ii) inter-State supplies with invoice value more than one lakh rupees made to the unregistered persons;

(b) consolidated details of -

- (i) intra-State supplies made to unregistered persons for each rate of tax; and
- (ii) State wise inter-State supplies with invoice value upto one lakh rupees made to unregistered persons for each rate of tax;

(c) debit and credit notes, if any, issued during the month for invoices issued previously.”.

12. In the said rules, in rule 60, –

(i) in sub-rule (1), after the words, letters and figures “FORM GSTR-1”, the words, letters and figures “or FORM GSTR-1A”, shall be inserted;

(ii) in sub-rule (7), after clause (ii), the following clause shall be inserted, namely: –

“(iia) the additional details or amendments in details of outward supplies furnished by his supplier in FORM GSTR-1A filed between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous tax period to the due date of furnishing of FORM GSTR-1 for the current tax period;”.

13. In the said rules, in rule 62, after sub-rule (1), the following proviso shall be inserted, namely: –

“Provided that the return in FORM GSTR-4 for a financial year from FY 2024-25 onwards shall be required to be furnished by the registered person till the thirtieth day of June following the end of such financial year.”.

14. In the said rules, in rule 78, after the words, letters and figures "supplier in FORM GSTR-1", the letters, words and figures *, as amended in FORM GSTR-1A if any," shall be inserted.

15. In the said rules, in rule 88B, after sub-rule (1), the following proviso shall be inserted, namely: –

"Provided that where any amount has been credited in the Electronic Cash Ledger as per provisions of sub-section (1) of section 49 on or before the due date of filing the said return, but is debited from the said ledger for payment of tax while filing the said return after the due date, the said amount shall not be taken into consideration while calculating such interest if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return."

16. In the said rules, in rule 88C, in sub-rule (1), after the words, letters and figures "FORM GSTR-1", the letters, words and figures *, as amended in FORM GSTR-1A if any," shall be inserted.

17. In the said rules, in rule 89, –

(i) after sub-rule (1A), the following sub-rule shall be inserted, namely: –

"(1B) Any person, claiming refund of additional integrated tax paid on account of upward revision in price of the goods subsequent to exports, and on which the refund of integrated tax paid at the time of export of such goods has already been sanctioned as per rule 96, may file an application for such refund of additional integrated tax paid, electronically in FORM GST RFD-01 through the common portal, subject to the provisions of rule 10B, before the expiry of two years from the relevant date as per clause (a) of Explanation (2) of section 54:

Provided that the said application for refund can, in cases where the relevant date as per clause (a) of Explanation (2) of section 54 of the Act was before the date on which this sub-rule comes into force, be filed before the expiry of two years from the date on which this sub-rule comes into force."

(ii) in sub-rule (2), after clause (ba), the following shall be inserted, namely: –

"(bb) a statement containing the number and date of export invoices along with copy of such invoices, the number and date of shipping bills or bills of export along with copy of such shipping bills or bills of export, the number and date of Bank Realisation Certificate or foreign inward remittance certificate in respect of such shipping bills or bills of export along with copy of such Bank Realisation Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, the details of refund already sanctioned under sub-rule (3) of rule 96, the number and date of relevant supplementary invoices or debit notes issued subsequent to the upward revision in prices along with copy of such supplementary invoices or debit notes, the details of payment of additional amount of integrated tax, in respect of which such refund is claimed, along with proof of payment of such additional amount of integrated tax and interest paid thereon, the number and date of foreign inward remittance certificate issued by Authorised Dealer-I Bank in respect of additional foreign exchange remittance received in respect of upward revision in price of exports along with copy of such foreign inward remittance certificate, along with a certificate issued by a practicing chartered accountant or a cost accountant to the effect that the said additional foreign exchange remittance is on account of such upward revision in price of the goods subsequent to exports and copy of contract or other documents, as applicable, indicating requirement for the revision in price of exported goods and the price revision thereof, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;

(bc) a reconciliation statement, reconciling the value of supplies declared in supplementary invoices, debit notes or credit notes issued along with relevant details of Bank Realisation

Certificate or foreign inward remittance certificate issued by Authorised Dealer-I Bank, in a case where the refund is on account of upward revision in price of such goods subsequent to exports;”.

18. In the said rules, after rule 95, the following rule shall be inserted, namely: –

‘95B. Refund of tax paid on inward supplies of goods received by Canteen Stores Department. – (1) Notwithstanding anything contained in rule 95, a Canteen Stores Department under the Ministry of Defence, which is eligible to claim the refund of fifty per cent. of the applicable central tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department as per notification issued under section 55, shall apply for refund in FORM GST RFD-10A once in every quarter, electronically on the common portal.

(2) Such application for refund of tax paid on inward supplies of goods filed in FORM GST RFD-10A shall be dealt in a manner similar to that of application for refund filed in FORM GST RFD-01 in accordance with the provisions of rule 89.

(3) The refund of tax paid by the applicant shall be available, if-

(a) the inward supplies of goods were received from a registered person against a tax invoice and details of such supplies have been furnished by the said registered person in his details of outward supply in FORM GSTR-1 and the said supplier has furnished his return in FORM GSTR-3B for the concerned tax period;

(b) name and Goods and Services Tax Identification Number of the applicant is mentioned in the tax invoice; and

(c) goods have been received by Canteen Stores Department for the purpose of subsequent supply to the Unit Run Canteens of the Canteen Stores Department or to the authorised customers of the Canteen Stores Department.”.

19. In the said rules, in rule 96, —

(i) in sub-rule (1),—

(a) in the proviso to clause (b), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures ‘, as amended in FORM GSTR-1A if any,’ shall be inserted;

(b) after clause (c), in the long line, the following proviso shall be inserted, namely: –

“Provided that the exporter of goods may file an application electronically in FORM GST RFD-01 through the common portal for refund of additional integrated tax paid on account of upward revision in price of goods subsequent to export of such goods, and on which the amount of integrated tax paid at the time of export of such goods has already been refunded in accordance with provisions of sub-rule (3) of this rule, and such application shall be dealt with in accordance with the provisions of rule 89.”;

(ii) in sub-rule (2), after the words, letters and figures ‘contained in FORM GSTR-1’, the letters, words and figures ‘, as amended in FORM GSTR-1A if any,’ shall be inserted.

20. In the said rules, in rule 96A, —

(i) in sub-rule (1), for clause (b), the following shall be substituted, namely:-

“(b) fifteen days after the expiry of one year, or the period as allowed under the Foreign Exchange Management Act, 1999 (42 of 1999) including any extension of such period as permitted by the

Reserve Bank of India, whichever is later, from the date of issue of the invoice for export, or such further period as may be allowed by the Commissioner, if the payment of such services is not received by the exporter in convertible foreign exchange or in Indian rupees, wherever permitted by the Reserve Bank of India.”;

(ii) in sub-rule (2), after the words, letters and figures ‘contained in FORM GSTR-1”, the letters, words and figures ‘, as amended in FORM GSTR-1A if any,” shall be inserted.

21. In the said rules, for rule (110), the following rule shall be substituted, namely: -

‘110 Appeal to the Appellate Tribunal.— (1) An appeal to the Appellate Tribunal under sub-section (1) of section 112 shall be filed in FORM GST APL-05, along with the relevant documents, electronically and provisional acknowledgement shall be issued to the appellant immediately:

Provided that an appeal to the Appellate Tribunal may be filed manually in FORM GST APL-05, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06:

Provided that the memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-05 and a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-05, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

(5) The fees for filing of appeal or restoration of appeal shall be one thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty five thousand rupees and a minimum of five thousand rupees:

Provided that the fees for filing of an appeal in respect of an order not involving any demand of tax, interest, fine, fee or penalty shall be five thousand rupees.

(6) There shall be no fee for application made before the Appellate Tribunal for rectification of errors referred to in sub-section (10) of section 112.”.

22. In the said rules, for rule 111, the following rule shall be substituted, namely: -

‘111 Application to the Appellate Tribunal.— (1) An application to the Appellate Tribunal under sub-section (3) of section 112 shall be filed in Form GST APL-07, along with the relevant documents, electronically and a provisional acknowledgement shall be issued to the appellant immediately:

Provided that an application to the Appellate Authority may be filed manually in FORM GST APL-07, along with the relevant documents, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such case, a provisional acknowledgement shall be issued to the appellant immediately.

(2) A memorandum of cross-objections to the Appellate Tribunal under sub-section (5) of section 112, if any, shall be filed electronically in FORM GST APL-06:

Provided that the memorandum of cross-objections may be filed manually in FORM GST APL-06, only if the Registrar allows the same by issuing a special or general order to that effect, subject to such conditions and restrictions as specified in the said order.

(3) The appeal and the memorandum of cross objections shall be signed in the manner specified in rule 26.

(4) Where the order appealed against is uploaded on the common portal, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgement shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the order appealed against is not uploaded on the common portal, the appellant shall submit or upload, as the case may be, a self-certified copy of the said order within a period of seven days from the date of filing of FORM GST APL-07 and a final acknowledgment, indicating appeal number shall be issued in Form GST APL-02 on removal of defects, if any, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the order is submitted or uploaded after a period of seven days from the date of filing of FORM GST APL-07, a final acknowledgement, indicating appeal number, shall be issued in FORM GST APL-02 on removal of defects, if any, and the date of submission or uploading of such self-certified copy shall be considered as the date of filing of appeal.

Explanation 1.—For the purposes of this rule, the appeal shall be treated as filed only when the final acknowledgement, indicating the appeal number, is issued.

Explanation 2.—For the purposes of rule 110 and 111, ‘Registrar’ shall mean a Registrar appointed by the Government for this purpose, and shall include Joint Registrar, Deputy Registrar and Assistant Registrar.”.

23. In the said rules, after rule 113, the following rule shall be inserted, namely: -

"113A Withdrawal of Appeal or Application filed before the Appellate Tribunal:-The appellant may, at any time before the issuance of the order under sub-section (1) of section 113, in respect of any appeal filed in FORM GST APL-05 or any application filed in FORM GST APL-07, file an application for withdrawal of the said appeal or the application, as the case may be, by filing an application in FORM GST APL-05/07W:

Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal or the application, as the case may be, would be subject to the approval of the Appellate Tribunal and such application for withdrawal of the appeal or application, shall be decided by the Appellate Tribunal within fifteen days of filing of such application:

Provided further that any fresh appeal or application, as the case may be, filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (3) of section 112, as the case may be."

24. In the said rules, with effect from a date to be notified, in rule 138, in sub-rule (3), after the third proviso, the following proviso shall be inserted, namely:-

"Provided also that an unregistered person required to generate e-way bill in FORM GST EWB-01 in terms of the fourth proviso to sub-rule (1) or an unregistered person opting to generate e-way bill in Form GST EWB-01, on the common portal, shall submit the details electronically on the common portal in FORM GST ENR- 03 either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details so furnished, a unique enrolment number shall be generated and communicated to the said person."

25. In the said rules, in rule 142,—

(i) in sub-rule (2), for the words, letters and figures "he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC- 04", the words, letters and figures "he shall inform the proper officer of such payment in FORM GST DRC-03 and an acknowledgement, in FORM GST DRC- 04 shall be made available to the person through the common portal electronically." shall be substituted;

(ii) in sub-rule (2A), after the words, letters and figures "FORM GST DRC-01A", the words, letters and figures ", and thereafter the proper officer may issue an intimation in Part-C of FORM GST DRC-01A, accepting the payment or the submissions or both, as the case may be, made by the said person" shall be inserted;

(iii) after sub-rule (2A), the following sub-rule shall be inserted, namely:-

"(2B)Where an amount of tax, interest, penalty or any other amount payable by a person under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, has been paid by the said person through an intimation in FORM GST DRC-03 under sub-rule (2), instead of crediting the said amount in the electronic liability register in FORM GST PMT -01 against the debit entry created for the said demand, the said person may file an application in FORM GST DRC-03A electronically on the common portal, and the amount so paid and intimated through FORM GST DRC-03 shall be credited in Electronic Liability Register in FORM GST PMT -01 against the debit entry created for the said demand, as if the said payment was made towards the said demand on the date of such intimation made through FORM GST DRC-03:

Provided that where an order in FORM GST DRC-05 has been issued in terms of sub-rule (3) concluding the proceedings, in respect of the payment of an amount in FORM GST DRC-03, an application in FORM GST DRC-03A cannot be filed by the said person in respect of the said payment."

26. In the said rules, in rule 163, in sub-rule (1), in clause (c), after the words, letters and figures "FORM GSTR-1", the letters, words and figures *, as amended in FORM GSTR-1A if any," shall be inserted.

27. In the said rules, with effect from a date to be notified, after the FORM GST ENR-02, the following Form shall be inserted, namely: -

FORM GST ENR-03
[See rule 138(3)]
Application for Enrolment
[only for un-registered persons]

1. Name of the State
2. (a) Name as per PAN
(b) Trade Name, if any
(c) PAN
(d) Aadhaar, if applicable (optional)
3. Type of enrolment
(i) Unregistered supplier of goods (ii) Unregistered recipient of goods
(iii) Both (i) & (ii)
4. Contact Information (the email address and mobile number will be used for authentication)
Email Address
Mobile Number
5. Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to -Goods and Services Tax NetworkI to obtain my details from UIDAI for the purpose of authentication. —Goods and Services Tax NetworkI has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

6. List of documents uploaded

7. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: Signature

Date:

Name of Authorised Signatory

For Office Use:

Enrolment no

Date- “;

28. In the said rules, with effect from 1st day of August, 2024, in FORM GSTR-1,—

(i) in serial number 5, in the heading, for the figures, letters and words “Rs. 2.5 lakh”, the figures, letters and words “Rs. 1 lakh” shall be substituted;

(ii) in serial number 7, in the Table, in serial number 7B, in the heading, for the figures, letters and words “Rs. 2.5 lakh”, the figures, letters and words “Rs. 1 lakh” shall be substituted;

(iii) in serial number B. Table specific instructions, in the table, in third column, against serial number 3, for the figures, letters and words “Rs. 2.50 lakh”, the figures, letters and words “Rs. 1 lakh” shall be substituted.

29. In the said rules, after FORM GSTR-1, the following Form shall be inserted, namely:

"FORM GSTR-1A
[See proviso to rule 59(1)]

Amendment of outward supplies of goods or services for current tax period

[Financial Year]				
[Tax Period]				

1.		GSTIN															
2.	(a)	Legal name of the registered person															
	(b)	Trade name, if any															
3.	(a)	ARN	<Auto>														
	(b)	Date of ARN	<Auto>														

4. Taxable outward supplies made to registered persons (including UIN-holders) other than supplies covered by Table 6

(Amount in Rs. for all Tables)

GSTIN/ UIN	Invoice details			Rate	Taxable value	Amount				Place of Supply (Name of State/UT)
	No.	Date	Value			Integrat ed Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
4A. Supplies other than those [attracting reverse charge (including supplies made through e-commerce operator attracting TCS)]										
4B. Supplies attracting tax on reverse charge basis										

5. Taxable outward inter-State supplies to un-registered persons where the invoice value is more than Rs 1 lakh

Place of Supply (State/UT)	Invoice details			Rate	Taxable Value	Amount	
	No.	Date	Value			Integra ted Tax	Cess
1	2	3	4	5	6	7	8
5. Outward supplies (including supplies made through e-commerce operator, rate wise)							

6. Zero rated supplies and Deemed Exports

GS TIN of reci pient	Invoice details			Shippi ng bill/ Bill of export		Integrated Tax			Central Tax			State / UT Tax			C e s s
	N o .	D a t e	V a l u e	N o .	D a t e	R a t e	T a x a b l e v a l u e	A m t	R a t e	T a x a b l e v a l u e	A m t	R a t e	T a x a b l e v a l u e	A m t	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															
6B. Supplies made to SEZ unit or SEZ Developer															
6C. Deemed exports															

7. Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Ce ss
1	2	3	4	5	6
7A. Intra-State supplies					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7B. Inter-State Supplies where invoice value is upto Rs 1 Lakh [Rate wise]-Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					

8. Nil rated, exempted and non-GST outward supplies

Description	Nil Rated Supplies	Exempted (Other than Nil rated/non- GST supply)	Non-GST supplies
1	2	3	4
8A. Inter-State supplies to registered persons			
8B. Intra- State supplies to registered persons			

8C. Inter-State supplies to unregistered persons			
8D. Intra-State supplies to unregistered persons			

9. Amendments to taxable outward supply details furnished in FORM- GSTR-1 for the current tax periods in Table 4, 5 and 6 [including debit and credit notes issued during current period and amendments thereof]

Details of original document			Revised details of document or details of original Debit or Credit Notes						Rate	Taxable Value	Amount				Place of supply
GST IN	Doc. No.	Doc. Date	GSTIN	Document		Shipping bill		Value			Integrated Tax	Central Tax	State / UT Tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9A. Amendment of invoice/Shipping bill details furnished															
9B. Debit Notes/Credit Notes [original]															
9C. Debit Notes/Credit Notes [Amended]															

10. Amendments to taxable outward supplies to unregistered persons furnished in FORM GSTR-1 for current tax periods in Table 7

Rate of tax	Total Taxable value	Amount			
		Integrated Tax	Central Tax	State/UT Tax UT Tax	Cess
1	2	3	4	5	6
Tax period for which the details are being revised		current tax period should be auto populated here)			
10A. Intra-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
10B. Inter-State Supplies[including supplies made through e-commerce operator attracting TCS] [Rate wise]					
Place of Supply (Name of State)					

11. Consolidated Statement of Advances Received/Advance adjusted in the current tax period/ Amendments of information furnished in current tax period [(Net of refund vouchers, if any)]

Rate	Gross Advance Received/adjusted	Place of supply (Name	Amount			
			Integr ated Tax	Centr al Tax	State/U T Tax	Cess

		of State /UT)			Tax	
1	2	3	4	5	6	7
I Information for the current tax period						
11A. Advance amount received in the tax period for which invoice has not been issued (tax amount to be added to output tax liability)						
11A (1). Intra-State supplies(Rate Wise)						
11A (2). Inter-State Supplies(Rate Wise)						
11B. Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7						
11B (1). Intra-State Supplies (Rate Wise)						
11B (2). Inter-State Supplies(Rate Wise)						
II Amendment of information furnished in Table No. 11[1] in GSTR-1 statement for current tax period [Furnish revised information]						
Mon th					Amendment relating to information furnished in S. No.(select)	11A(1)
						11A(2)
						11B(1)
						11B(2)

12. HSN-wise summary of outward supplies

Sr. No.	H S N	Descriptio n	U Q C	Total Quantit y	Rat e of Tax	Total Taxab le Valu e	Amount			
							Integr ated Tax	Centra l Tax	State/ UT Tax	Cess
1	2	3	4	5	6	7	8	9	10	11

13. Documents issued during the tax period

Sr. No.	Nature of document	Sr. No.		Total number	Cancelled	Net issued
		From	To			
1	2	3	4	5	6	7
1	Invoices for outward supply					
2	Invoices for inward supply from unregistered person					
3	Revised Invoice					
4	Debit Note					
5	Credit Note					
6	Receipt voucher					
7	Payment Voucher					
8	Refund voucher					
9	Delivery Challan for job work					
10	Delivery Challan for supply on					

	approval					
11	Delivery Challan in case of liquid gas					
12	Delivery Challan in cases other than by way of supply (excluding at S no. 9 to 11)					

14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator		Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)								

[illegible][illegible]

15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]

Type of supplier	Original details		Revised details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period	GSTIN of supplier			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										

Instructions for Filing of GSTR-1A:

1. It is an additional facility provided to add any particulars of current tax period missed out in reporting in FORM GSTR-1 of current tax period or amend any particulars already declared FORM GSTR-1 of current tax period (including those declared in IFF, for the first and second months of a quarter, if any, for quarterly taxpayers) The form is an optional form without levy of late fees.
2. The FORM will be available on the portal after due date of filing of FORM GSTR -1 or the actual date of filing of FORM GSTR -1 ,whichever is later, till filing of corresponding FORM GSTR-3B of the same tax period. Similarly, for quarterly taxpayers, the FORM GSTR-1A shall be opened quarterly after filing of the FORM GSTR-1 (Quarterly) or the due date of filing of FORM GSTR -1 (Quarterly),whichever is later, till filing of FORM GSTR-3B of the same tax period.
3. The particulars declared in FORM GSTR-1A along with particulars declared in FORM GSTR-1 shall be made available in FORM GSTR-3B. In case of taxpayers opting for filing of quarterly returns the same shall be made available in FORM GSTR-3B (Quarterly) along with particular furnished in FORM GSTR-1 and IFF of Month M1 and M2 (if filed).
4. Amendment of a document which is related to change of Recipient's GSTIN shall not be allowed in GSTR-1A.
5. In addition to the GSTR-2B already generated, GSTR-2B shall also consist of all the supplies declared by the respective suppliers in GSTR-1A. However, supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B. For example,

(i) a supplier issues two invoices INV1 and INV2 in the month of January 2023. Then he furnished the details of the invoice INV1 on 8th Feb 2023 in FORM GSTR-1. However, he misses one invoice INV2 and furnishes the details of the same in FORM GSTR-1A on 15th Feb 2023. In this case, INV1 will go to the FORM GSTR-2B of the recipient for the month of January made available on 14th Feb 2023. Further, INV2 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

(ii) a supplier issues two invoices INV3 and INV4 in the month of January 2023. Then he furnished the details of the invoice INV3 on 15th Feb 2023 in FORM GSTR-1. However, he declared INV 4 in FORM GSTR-1A on 16th Feb 2023. In this case, both INV3 and INV4 will be made available in FORM GSTR-2B of the recipient for the month of February made available on 14th March 2023.

6. Instructions for specific tables:-

Table No.	Instructions
-----------	--------------

4A, 4B, 5, 6, 9B (for registered recipients)	<ul style="list-style-type: none"> Taxpayers may declare additional details of invoices / documents for the current tax period other than those already declared in FORM GSTR-1.
7	<ul style="list-style-type: none"> Taxpayers may declare additional details of invoices/ documents for the current tax period other than those already declared in FORM GSTR-1. In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through Table 7 and the taxpayer will have to use amendment facility in Table 10 for the same.
8,	<ul style="list-style-type: none"> Taxpayers may declare additional details of Nil rated, Exempted and Non-GST supplies for the current tax period other than those already declared in FORM GSTR-1.
9A and 9C	<ul style="list-style-type: none"> Amendment of values reported in table 4A, 4B, 5, 6A, 6B 6C and 9B in IFF, for the first and second months of a quarter, if any, and FORM GSTR-1 of the current tax period.
12	<ul style="list-style-type: none"> HSN details as per additional/amendments details reported in FORM GSTR 1A shall be declared here. In case of any downward amendment, entry can be made with the minus sign for the differential part.
11A(1) & 11A(2), 11B(1) & 11B(2)	<ul style="list-style-type: none"> Taxpayers may declare details of advances received or adjusted for the current tax period other than those already declared in FORM GSTR-1. In case a POS with any combination of rate has already been declared in FORM GSTR-1, then a new rate cannot be added through these tables and the taxpayer will have to use amendment Table 11(II) as the case may be.
14	<ul style="list-style-type: none"> Taxpayers may declare additional details of supplies made through e-commerce operator for the current tax period
15	<ul style="list-style-type: none"> ECO Taxpayers may declare additional details of supplies for unregistered recipients (rate wise) for the current tax period other than those already declared in FORM GSTR-1.
10, 11(II), 14A, 15A(I), 15A(II)	<ul style="list-style-type: none"> Taxpayers may amend details already declared in FORM GSTR-1 of the current period.I,

30. In the said rules, in FORM GSTR-2A,–

(i) for the brackets, letters, words and figures "(From GSTR1, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)", the brackets, letters, words and figures "(From GSTR1, 1A, GSTR5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)" shall be substituted;

(ii) in Part A, –

(a) for the figures, letters and words "GSTR-1/5 period" wherever they occur, the figures, letters and words "GSTR-1/1A/5 period" shall be substituted;

(b) for the figures, letters and words "GSTR-1/5 filing date" wherever they occur, the figures, letters and words "GSTR-1/1A/5 filing date" shall be substituted;

(iii) under the heading Instructions, –

(a) in paragraph 2, for the figures, letters and words "FORMS GSTR-1, 5, 6, 7 and 8", the figures, letters and words "FORMS GSTR-1, 1A, 5, 6, 7 and 8" shall be substituted;

(b) in paragraph 4, in the Table, –

(A) against serial number 3, in second column, –

(I) in serial number (i), for the figures, letters and words "FORM GSTR-1 and 5", the figures, letters and words "FORM GSTR-1, 1A and 5" shall be substituted;

(II) in serial number (iii), for the figures, letters and words "FORM GSTR-1/5", the figures, letters and words "FORM GSTR-1/ 1A and 5" shall be substituted;

(III) in serial number (iv), for the figures, letters and words "FORM GSTR-1", the figures, letters and words "FORM GSTR-1/1A" shall be substituted;

(B) against serial number 4, in second column, in serial number (i), for the figures, letters and words "FORM GSTR-1 and 5", the figures, letters and words "FORM GSTR-1, 1A and 5" shall be substituted;

(C) against serial number 5, in second column, –

(I) in serial number (i), for the figures, letters and words "FORM GSTR-1 and 5", the figures, letters and words "FORM GSTR-1, 1A and 5" shall be substituted;

(II) in serial number (v),–

(1) for the figures, letters and words "FORM GSTR-1/5", the figures, letters and words "FORM GSTR-1/ 1A and 5" shall be substituted;

(2) for the figures, letters and words "filing of FORM GSTR-1", the figures, letters and words "filing of FORM GSTR-1/1A" shall be substituted;

(D) against serial number 6, in second column, in serial number (i), for the figures, letters and words "FORM GSTR-1 and 5", the figures, letters and words "FORM GSTR-1, 1A and 5" shall be substituted.

31. In the said rules, for FORM GSTR-2B, the following Form shall be substituted, namely:–

"FORM GSTR-2B

[See rule 60(7)]

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Financial Year	
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	

2(c). Date of generation

3. ITC Available Summary

(Amount in ₹ for all tables)

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A	ITC Available - Credit may be claimed in relevant headings in GSTR-3B						
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices						
	B2B - Debit notes						
	ECO - Documents						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
	ECO - Documents (Amendment)						
II	Inward Supplies from ISD	4(A)(4)					Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD - Invoices						
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)					These supplies shall be declared

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
							in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4A(3) of FORM GSTR-3B on payment of tax.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
IV	Import of Goods	4(A)(1)					Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas						
	IMPG (Amendment)						
	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						
Part B	ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B						
I	Others	4(A)					Credit Notes shall be net-off

S.No.	Heading	GSTR-3B table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
							against relevant ITC available tables [Table 4A(3,4,5)] . Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

4. ITC Not Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A	ITC Not Available						
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B – Invoices						
	B2B - Debit notes						
	ECO – Documents						
	B2B - Invoices (Amendment)						

S.no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
	B2B - Debit notes (Amendment)						
	ECO - Documents (Amendment)						
II	Inward Supplies from ISD	4(D)(2)					Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B
Details	ISD – Invoices						
	ISD - Invoices (Amendment)						
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax.
Details	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)					Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit notes	4(A)(5)					
	B2B - Credit notes (Amendment)	4(A)(5)					
	B2B - Credit notes (Reverse charge)	4(A)(3)					
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)					
	ISD - Credit notes	4(A)(4)					
	ISD - Credit notes (Amendment)	4(A)(4)					

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ in all sections)

S.no.	Heading	GST R-3B Table	Integrated Tax (₹)	Central Tax (₹)	State/UT tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A	ITC Reversed - Others						
I Details	ITC Reversal on account of Rule 37A	4(B)(2)					Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
	B2B – Invoices						
	B2B - Debit notes						
	B2B - Invoices (Amendment)						
	B2B - Debit notes (Amendment)						

Instructions:**1. Terms Used :-**

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ
- f. ECO – E-Commerce Operator

2. Important Advisory:

- a) FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, 1A, 5 and 6. It is a static statement and will be made available once a month. The documents filed by the Supplier in any FORMS GSTR-1/IFF, 5 and 6 would reflect in the next open FORM GSTR-2B of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case of additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.
- b) In addition, the supplies declared or amended in FORM GSTR-1A shall be made available in the next open FORM GSTR-2B.
- c) Input tax credit shall be indicated to be non-available in the following scenarios: -
 - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
 - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers should self-assess and reverse such credit in their FORM GSTR-3B.

3. It may be noted that FORM GSTR-2B will consist of all the GSTR-1/IFFs, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF

for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1/IFF, 5 and 6 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the "View Advisory" tab on the online portal.

4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed and corresponding FORM GSTR-3B has not been furnished by the supplier. Credit auto populated in this table shall be reversed in FORM GSTR-3B but should be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Table 5 shall be made available only in FORM GSTR 2B of the September of the next financial year (made available in October).
9. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Taxpayers shall ensure that
 - a. No credit shall be taken twice for any document under any circumstances.
 - b. Credit shall be reversed wherever necessary.
 - c. Tax on reverse charge basis shall be paid in cash.
10. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
11. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.

12. Table wise instructions:

Table No. and Heading	Instructions
ITC Available Summary	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<ol style="list-style-type: none"> i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOsin their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B - Invoices and B2B - Debit notes. Such credit shall be net-off in Table 4A(5) of FORM GSTR-3B.
Table 3 Part A Section II Inward Supplies from ISD	<ol style="list-style-type: none"> i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6. ii. This table displays only the supplies on which ITC is available.

	iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4A(4) of FORM GSTR-3B.
Table 3 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p> <p>iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</p>
Table 3 Part A Section IV Import of Goods	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE.</p>
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5.</p> <p>ii. These credit notes shall be net-off from relevant ITC available Tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d) of FORM GSTR-3B.</p>
ITC Not Available Summary	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</p>
Table 4 Part A Section II Inward Supplies from ISD	<p>i. This section consists of details of the supplies, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4D(2) of FORM GSTR-3B.</p>

Table 4 Part A Section III Inward Supplies liable for reverse charge	i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-1A. ii. This table provides only the supplies on which ITC is not available. iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies. iv. Such credit shall be reported as ineligible ITC in Table 4D(2) of FORMGSTR-3B.
Table 4 Part B Section I Others	i. This section consists details of the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5. ii. This table provides only the credit notes on which ITC is not available. iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of FORMGSTR-3B.
Table 5 Part A Section I ITC Reversal on account of Rule 37A	i. This table shall be made available only in FORM GSTR 2B of the September (made available in October). ii. The table shall contain details of Input Tax Credit required to be reversed in respect of invoices or debit notes of previous financial year as per Rule 37A. iii. Credit auto populated in this table shall be reversed in FORM GSTR-3B and is to be reported in Table 4(B)(2) of FORM GSTR-3B.I.

32. In the said rules, with effect from date to be notified, in FORM GSTR-3B, -

(a) For Table 6.1, the following Table shall be substituted;

Description	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable (2-3)	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
				Integrated tax	Central tax	State/UT tax	Cesses			
1	2	3	4	5	6	7	8	9	10	11
(A) Other than (i) reverse charge and (ii) supplies made u/s 9(5)										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/ UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							
(B) Reverse charge and supplies made u/s 9(5)										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							

(b) Table 6.2 shall be omitted.

33. In the said rules, in FORM GSTR-4, in Instructions, at Sr.No. 2, after the words 'end of such financial year', the words and letters 'for the financial year upto FY 2023-24. Further, the details in FORM GSTR-4, for every financial year or part thereof, should be furnished till the thirtieth day of June following the end of such financial year for the financial year 2024-25 onwards.' shall be inserted.

34. In the said rules, in Form GSTR-4A, for the brackets, letters, words and figures '(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)', the brackets, letters, words and figures '(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)' shall be substituted.

35. In the said rules, with effect from 1st day of August, 2024, in Form GSTR-5,--

(i) in serial number 6, in the heading, for the figures, letters and words "Rs. 2.5 lakh", the figures, letters and words "Rs. 1 lakh" shall be substituted;

(ii) in serial number 7, in the table, in clause (7B), in the heading, for the figures, letters and words "Rs. 2.5 Lakh", the figure, letter and word "Rs. 1 lakh" shall be substituted;

(iii) under the heading Instructions,--

(a) in serial number 7, in clause (ii), for the figures and letters "Rs. 2,50,000", the figures and letters "Rs. 1,00,000" shall be substituted.

(b) in serial number 8, in clause (ii), for the figures, letters and words "Rupees 2.5 lakhs", the figure, letter and word "Rs. 1 lakh" shall be substituted.

(c) in serial number 9, for the figures, letters and words "Rs 250000/-", the figure and letter "Rs. 100000/-" shall be substituted.

36. In the said rules, in Form GSTR-6A, for the brackets, letters, words and figures '(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)', the brackets, letters, words and figures '(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)' shall be substituted.

37. In the said rules, with effect from a date to be notified, in Form GSTR-7,--

(i) for Table 3, the following Table shall be substituted, namely;--

GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	Amount of tax deducted at source		
	No.	Date	Value		Integrated tax	Central tax	State/UT tax
1	2	3	4	5	6	7	8

1;

(ii) for Table 4, the following Table shall be substituted, namely;--

Original details					Revised details								
Month	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable	Amount of tax deducted at source		
		No.	Date	Value			No.	Date	Value		Integrated tax	Central tax	State / UT tax

[illegible]

1:

(iii) in Instructions, —

(a) for instruction at serial number 2, the following instruction shall be substituted, namely:-

²Table 3 to capture invoice/ document wise details of tax deducted.”;

(b) after instruction at serial number 4, the following instruction shall be inserted, namely:-

“5. The amount liable for TDS in column 5 of Table 3 and column 6 and column 11 of Table 4, shall be the amount excluding the Central tax, State tax/ Union territory tax, Integrated tax and cess, indicated in the invoice.”.

38. In the said rules, in FORM GSTR-8, –

(i) under the heading Instructions, in paragraph 7, for the letters, words and figures 'GSTR-1', the letters, words and figures '(GSTR-1 or GSTR-1A)' shall be substituted;

(ii) in **FORM GSTR-8**, with effect from a date to be notified, –

(a) for serial number 3, the following shall be substituted, namely:-

“3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax	
1	2	3	4	5	6	7	8
3A. Supplies made to registered persons							
3B. Supplies made to unregistered persons							

12

(b) for serial number 4, the following shall be substituted, namely:-

7.

Amendments to details of supplies in respect of any earlier statement

Original details			Revised details						
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
			Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax	
1	2	3	4	5	6	7	8	9	10
4A. Supplies made to registered persons									

4B. Supplies made to unregistered persons									
									I.

I;

39. In the said rules, in **FORM GSTR-9**, —

(A) in the Table, -

(i) in Pt. II, -

(a) in Sl no 4,

(I) after the entry relating to serial number G, the following serial number and entry relating thereto shall be inserted, namely: -

-G1	Supplies on which e-commerce operator is required to pay tax as per section 9(5) (including amendments, if any) [E-commerce operator to report]								
-----	-------------------------------------------------------------------------------------------------------------------------------------------------	--	--	--	--	--	--	--	--

(II) against serial number H, -for the letters and word "Sub-total (A to G above)", the letters, figures and word "Sub-total (A to G1 above)" shall be substituted.";

(b) in Sl no 5,

(I) after the entry relating to serial number C, the following serial number and entry relating thereto shall be inserted, namely: -

C1	Supplies on which tax is to be paid by e-commerce operators as per section 9(5) [Supplier to report]								
----	------------------------------------------------------------------------------------------------------	--	--	--	--	--	--	--	--

";

(II) against serial number N, for the letter, figures and words "Total Turnover (including advances) (4N + 5M - 4G above)", the letters, figures and word "Total Turnover (including advances) (4N + 5M - 4G - 4G1 above)" shall be substituted.";

(B) under the heading Instructions, -

(i) in paragraph 4, -

(a) after the word, letters and figures 'or FY 2022-23', the word, letters and figures 'or FY 2023-24' shall be inserted;

(b) in the Table —

(I) after the figures, letters and words "FORM GSTR-1" wherever they occur, the figures, letters and words "as amended by FORM GSTR-1A, if any" shall be inserted;

(II) after the entry relating to serial number 4G, the following serial number and entry relating thereto shall be inserted, namely: -

4G1	Aggregate values of all the supplies (net of amendments) on which tax is to be paid by the e-commerce operators under section 9(5) is to be reported by e-commerce operator. Table 15 and 15A of FORM GSTR-1 may be referred for filling up these details.
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(III) after the entry relating to serial number 5C, the following serial number and entry relating thereto shall be inserted, namely: -

5C1	Aggregate values of supplies (net of amendments) made by suppliers through e-commerce operators on which e-commerce operators are liable to pay taxes under section 9(5) is required to be reported here by supplier. Table 14(b) and 14A(b) of FORM GSTR-1 may be referred for filling up these details.
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(IV) in second column, against serial numbers 5D, 5E and 5F, the following entries shall be inserted at the end, namely: -

"For FY 2023-24, the registered person shall report Non-GST supply (5F) separately and shall have an option to either separately report his supplies as exempted and nil rated supply or report consolidated information for these two heads in the -exempted row only.;"

(V) in second column, against serial numbers 5H, 5I, 5J and 5K, for the figures and word -2021-22 and 2022-23, the figures and word -2021-22, 2022-23 and 2023-24 shall be substituted;

(VI) in second column, against serial number 5N, after the letters and word -on reverse charge basis, the letters, figures and word -and supplies on which e-commerce operators are required to pay taxes under section 9(5), shall be inserted.;"

(ii) in paragraph 5, in the Table, in second column, -

(a) against serial numbers 6B, 6C, 6D and 6E, for the letters and figures "FY 2019-20, 2020-21, 2021-22 and 2022-23", the letters, figures and word "FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24" shall respectively be substituted;

(b) against serial numbers 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, for the figures and word "2021-22 and 2022-23", the figures and word "2021-22, 2022-23 and 2023-24" shall be substituted;

(c) against serial number 8A, -

(I) after the words "received from SEZs", the words "and supplies received from E-commerce operators" shall be inserted,

(II) after the words "corresponding suppliers", the words "including e-commerce operators" shall be inserted and

(III) the following entry shall be inserted at the end, namely: -

"However, for FY 2023-24 onwards, the total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to the financial year for which the return is being furnished and reflected in table 3(I) of FORM GSTR-2B shall be auto-populated in this table."

(iii) in paragraph 7, -

(a) after the words and figures "filed upto 30th November, 2023.", the following entry shall be inserted, namely: -

'For FY 2023-24, Part V consists of particulars of transactions for the previous financial year but paid in the FORM GSTR-3B of April, 2024 to October, 2024 filed upto 30th November, 2024.';

(b) in the Table, in second column, -

(I) against serial numbers 10 & 11, the following entry shall be inserted at the end, namely: -

'For FY 2023-24, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here.';

(II) against serial number 12, -

i. after the words, letters, figures and brackets 'upto 30th November, 2023 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.', the following entry shall be inserted, namely: -

'For FY 2023-24, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.';

ii. for the figures and word '2021-22 and 2022-23', the figures and word '2021-22, 2022-23 and 2023-24' shall be substituted;

(c) against serial number 13, -

(I) after the words, letters and figures 'reclaimed in FY 2023-24, the details of such ITC reclaimed shall be furnished in the annual return for FY 2023-24.', the following entry shall be inserted, namely: -

'For FY 2023-24, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April, 2024 to October, 2024 filed upto 30th November, 2024 shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2023-24 as per second proviso to subsection (2) of section 16 but was reclaimed in FY 2024-25, the details of such ITC reclaimed shall be furnished in the annual return for FY 2024-25.';

(II) for the figures and word '2021-22 and 2022-23', the figures and word '2021-22, 2022-23 and 2023-24' shall be substituted;

(iv) in paragraph 8, in the Table, in second column, -

(a) against serial numbers, -

(I) 15A, 15B, 15C and 15D,

(II) 15E, 15F and 15G,

(III) 16A,

(IV) 16B and

(V) 16C;

for the figures and word '2021-22 and 2022-23" wherever they occur, the letters, figures and word '2021-22, 2022-23 and 2023-24" shall be substituted.";

(b) against serial number 17 & 18,

(I) for the figures and word '2021-22 and 2022-23", the letters, figures and word '2021-22, 2022-23 and 2023-24" shall be substituted.";

(II) after the figures, letters and words 'FORM GSTR-1", the figures, letters and words 'as amended by FORM GSTR-1A, if any" shall be inserted.

40. In the said rules, in FORM GSTR-9C,-

(i) under the heading Instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word,-

i. '2021-22 and 2022-23", wherever they occur, the figures and word '2021-22, 2022-23 and 2023-24" shall be substituted, and

ii. '2020-21 and 2021-22", wherever they occur, the figures and word '2020-21, 2021-22, 2022-23 and 2023-24" shall be substituted;

(b) in paragraph 6, in the Table, in second column, against serial number 14, for the figures and word '2021-22 and 2022-23", the figures and word '2021-22, 2022-23 and 2023-24" shall be substituted.

41. In the said rules, in FORM RFD-01,-

(i) under the heading Instructions, in paragraph 10, for the figures, letters and words 'GSTR-1 and GSTR-2", the figures, letters and words 'GSTR-1 as amended by GSTR-1A, if any" shall be substituted;

(ii) after Statement-8, the following shall be inserted, namely:-

'Statement 9A [rule 89(2)(bb)]

Refund Type: Additional integrated tax paid on upward revision in price of goods subsequent to export

Export Invoice			Shipping Bill			Export remittance details			Refund details		Post export price increase									
											supplementary invoices/ debit note & IGST payment details					Additional export remittance details				
No.	Date	Total value of Invoice	Port of export	Mode of transport	BR/ C/ FIR No.	Date of remittance	Remittance amount	Amount of sanction	Date of sanction	No.	Date	Total value of supplementary invoice	Paid in FORM GSTR-3B return period	Total additional IGST paid	Interest paid on IGST amount	BRC/ FIRC No.	Date	Additional remittance amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	

[illegible]

R: fund Type: Details of debit/ credit notes/ supplementary invoice issued for export of goods

[illegible]

"FORM GST RFD-10A"

Application for refund by Canteen Stores Department (CSD)

1. GSTIN :
2. Name :
3. Address :
4. Tax Period (Quarter) : From <DD/MM/YY> To <DD/MM/YY>
5. Amount of Refund Claim : <INR><In Words>
6. Details of inward supplies of goods received:

GSTIN of the Supplier	Type of the Document	Invoice details / Debit Notes / Credit Notes			Rate	Taxable Value	Amount of Tax		
	Invoices/Credit Notes/Debit notes	No.	Date	Value			Integrated Tax	Central Tax	State Tax
1	2	3	4	5	6	7	8	9	10

Central Tax	State/UT Tax	Integrated Tax	Total
<Total>	<Total>	<Total>	<Total>

- Bank Account Number
- Bank Account Type
- Name of the Bank

- d. Name of the Account Holder
- e. Address of Bank Branch
- f. IFSC
- g. MICR

9. Attachment of the documents along with the refund application:

10. Verification

I _____ as an authorised representative of << Name of Canteen Stores Department >> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. I further declare that all the goods, in respect of which the refund is being claimed, have been received by us for the purpose of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD and that no refund has been claimed earlier against any of the invoices against which refund has been claimed in this application.

Date:
Place:

Signature of Authorised Signatory:
Name:
Designation / Status.I.

43. In the said rules, for the header of FORM GST APL-02, the following header shall be substituted, namely: -
[See Rules 108(3), 109(2), 110(1) and 111(1)]”.

44. In the said rules, after FORM GST APL-05, the following Form shall be inserted, namely: -

“FORM GST APL-05/07 W
[See rule 113A]

Application for Withdrawal of Appeal /Application filed before the Appellate Tribunal

1. GSTIN:
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 112)
3. Name and designation of the appellant (in case appeal is filed under sub-section (3) of section 112):
4. Order No.& Date:
5. ARN of the Appeal & Date:
6. Reasons for Withdrawal:
 - i. Acceptance of order of the First Appellate Authority.
 - ii. Acceptance of order of an Appellate Tribunal/ Court on similar subject matter
 - iii. Need to file appeal/application again after rectification of mistakes/omission in the filed appeal/application
 - iv. Amount involved in appeal is less than the monetary limit fixed for Appeal as per provisions of sub-section (2) of section 112
 - v. Amount involved in the application is less than the monetary limit fixed for application as per the provisions of sub-section (1) of section 120
 - vi. Any other reason

7. Declaration (applicable in case appeal is filed under sub-section (1) of section 112):

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date:

Name of Applicant /Applicant Officer
Designation/ Status/.

45. In the said rules, for the FORM GST DRC-01A, the following Form shall be substituted, namely:-
-FORM GST DRC-01A

Intimation of tax ascertained as being payable under section 73(5)/74(5)

[See Rule 142 (1A), (2A)]

Part A

No.:

Date:

Case ID No.

To

GSTIN.....

Name.....

Address.....

Case Proceeding Reference No- Intimation of liability under section 73(5)/section 74(5)

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax	Interest	Penalty	Total
CGST Act					
SGST/UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached / given below:

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest in full by,failing which Show Cause Notice will be issued under section 73(1).

OR

You are hereby advised to pay the amount of tax as ascertained above along with the amount of applicable interest and penalty under section 74(5) by, failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form.

Signature.....
 Name.....
 Designation.....
 Jurisdiction.....
 Address

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice

[See Rule 142 (2A)]

Reference No. of Intimation:

Date:

Please refer to Intimation ID..... in respect of Case ID vide which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially/ fully to the extent of Rs. throughand the submissions regarding remaining liability are attached / given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Signature of Authorised Signatory
 Name.....

Designation / Status

Upload Attachment

Part C

[See Rule 142(2A)]

Reference No. of Intimation:

Date:

To

GSTIN.....

Name.....

Address.....

Acceptance of submission and/or payment made in reply to intimation made in Part-A of FORM GST DRC-01A

This has reference to the communication issued in **Part-A** of **FORM GST DRC-01A** vide reference no. ----- dated -----, the payment made through **FORM GST DRC-03** vide reference no. ----- dated ----- .The said payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. ----- dated ----- in response to the communication issued in **Part-A** of **Form GST DRC-01A** vide reference no. ----- dated ----- --, along with the payment made through **FORM GST DRC-03** vide reference no. ----- dated ----- . The said submission and the payment made by you has been found satisfactory and hence accepted.

OR

This has reference to the reply furnished vide reference no. ----- dated ----- in response to the communication issued in **Part-A** of **Form GST DRC-01A** vide reference no. ----- dated ----- --. The said reply has been found satisfactory and hence accepted.

Signature.....

Name.....

Designation.....

Jurisdiction

Address

Upload Attachment"

46. In the said rules, in FORM GST DRC-01B,–

(i) in Part A, in serial number I, –

(a) after the words, letters and figures "furnished by you in FORM GSTR-1", the words, letters and figures "as amended in FORM GSTR-1A, if any," shall be inserted;

(b) in the table, for the figures, letters and words "FORM GSTR-1/IFF", the figures, letters and words "FORM GSTR-1/GSTR-1A/IFF" shall be substituted;

(ii) in Part B, in serial number B, in the table, for the figures, letters and words "FORM GSTR-1/IFF" wherever they occur, the figures, letters and words "FORM GSTR-1/GSTR-1A/IFF" shall be substituted.

47. In the said rules, in FORM GST DRC-03,–

(i) in Table,

(a) for entry at serial number (3A), the following entry shall be substituted, namely;–

3A	Shipping bill details of erroneous IGST refund (to be enabled only if the specified categories chosen in drop down menu)	(i) Shipping Bill/ Bill of Export No. & Date: (ii) Amount of IGST paid on export of goods: (iii) Notification No. used for procuring inputs at concessional rate or exemption (in cases of contravention of sub-rule 10 of Rule 96): (iv) Date of notification: (v) Amount of refund received: (vi) Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account: “;
----	--------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

(b) for the entry at serial number (5), the following entry shall be substituted, namely,—

“	Details of	Reference No./ARN	Date of issue/filing
5.	i. Audit ii. Inspection or investigation iii. After issuance of SCN/ Statement but before issuance of the order iv. Scrutiny, v. Intimation of tax ascertained through FORM GST DRC-01A, vi. Payment made in response to FORM GST DRC -01 B, vii. Payment made in response to FORM GST DRC -01 C, viii. Deposit of Erroneous Refund of unutilized ITC, ix. Non-receipt of foreign remittance in respect of refund of unutilized ITC on export of goods under Rule 96B x. Others (specify)		”

48. In the said rules, after FORM GST DRC-03, the following Form shall be inserted, namely:—

FORM GST DRC- 03A

[See rules 142(2B)]

Application for adjustment of the amount paid through FORM GST DRC-03 against the order of demand

1.	GSTIN	
2.	Legal name	< Auto>
3.	Trade name, if any	< Auto>
4.	ARN of DRC-03A	< Auto>
5.	Date of filing DRC-03A	< Auto>
6.	ARN of the DRC-03 through which payment made	
7.	Date of filing of DRC-03	<Auto>
8.	Amount paid through DRC-03	< Auto>

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of Supply (POS)	Tax/ Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10
< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
Total	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>

9.	Reference no. of the order of demand against which payment was intended to be made (including rectification / appeal order)	
10.	Date of issue of the order	<Auto>
11.	Amount of demand	<Auto>

(Amount in Rs.)

Sr. No.	Tax Period	Act	Place of Supply (POS)	Tax/ Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7	8	9	10
< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>
Total	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>	< Auto>

12.	<p style="text-align: center;"><u>UNDERTAKING</u></p> <p>I hereby undertake that the payment made vide the FORM GST DRC-03 with unique ARN number mentioned</p>
-----	------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	<p>at S. No. 6 above, has actually been paid by me as 'payment towards demand' intended to be paid against the demand (with unique ARN number of FORM GST DRC -07, or GST DRC-08 or FORM GST APL-04, as the case may be, mentioned at S. No. 9 above) and has not been used towards any other demand/ payment to be made by me.</p> <p>I also undertake to pay back to the Government the amount so adjusted using this form along with applicable interest, if any of the details declared above are found to be false subsequently. I will also be liable to penal action under Section 122(1)(x) of CGST Act</p>
13.	<p>Verification-</p> <p>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p>

Date

Signature of Authorized
Signatory Name
Designation / Status "

49. In the said rules, for FORM GST DRC-04, the following Form shall be substituted, namely:-

'FORM GST DRC - 04
[See rule 142(2) & 142(3)]

Reference No:

Date:

To

_____ GSTIN/ID

_____ Name

_____ Address

Tax Period

F.Y.

ARN -

Date -

Acknowledgement of payment made voluntarily.

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid.

This is a system generated acknowledgement and does not require signature."

Sd/-
TALIREMBA
Principal Secretary

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